

Page 1 of 2

Douglas Flynn Martin

832 Ocean Inlet Drive
Boynton Beach, Florida

"Revenue laws relate to taxpayers [officers, employees, and elected officials of the federal government] and not to non-taxpayers [American Citizens]. The latter are without their scope. No procedure is prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them Congress does not assume to deal and they are neither of the subject nor of the object of the revenue laws."

[Economy Plumbing & Heating v. US, 470 F2d. (1972)]

June 28, 2022

Cert. Mail #: 7021 2720 0001 3951 7977

Internal Revenue Service & JOHN SMITH
625 N Flagler Drive STOP 5450
West Palm Beach, FL 33401-2012

Re: Form 668-W "Notice of Levy on Wages, Salary, and Other Income." 5/17/22
Form 668-A "Notice of Levy" 5/17/22

Dear JOHN SMITH [Employee ID 1002838196]:

Please find enclosed Interrogatories for you in Sections 3 and 4 of the "Demand for Verified Evidence of Lawful Federal Assessment" in response to your 668-W Forms "Notice of Levy" totaling \$482,996.25 as sent to DOUGLAS F MARTIN MD PA, NEUROLOGICAL MICROSURGICAL ASSOC, MICROSURGERY INC, and Form 668-A to TRADESTATION SECURITIES INC. and as I have not received responses from you on the previous documents sent Certified 7022 0410 0002 5348 8888 on June 3, 2022 and received by the IRS on June 4, 2022 at 11:52 am. I will endeavor to pay the amount indicated when the government and/or Internal Revenue Service establishes a lawful assessment thereby removing any controversy in this matter understanding the Penalties are illegal against nonresident "persons" exercising their constitutionally protected rights.

Exhibit D

See Section 2 of the "Tax Form Attachment" previously sent as Exhibit C in this mailing included and autographed again with interrogatories for questions 1 through 16 on pages 4 and 5 of 17 total. Your Form 668-W implies that I receive "Wages, Salary.." which I do not. See Definition 15 on page 9 of 17.

Further, I have not received your real birth name, proper picture ID and address to receive service of process.

Also find enclosed "Affidavit of Corporate Denial" as my testimony in the form of an Affidavit. In view of your lack of responses, this forces me to "Demand for Rebuttal" per Federal Rule of Civil Procedure 8(b)(6) as failure to deny in thirty days shall constitute and admission to the truth of everything contained herein Exhibit "B". It also has interrogatories on pages 13 through 23 of total 23 pages to be executed "under penalty of perjury" as an officer of the Internal Revenue Service.



Douglas Flynn Martin L.S. (living soul) American National

Enclosures:

Exhibit A (9 pages and 4 pages of Form 688's attached):

"DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL ASSESSMENT"

Copy of Form 688-W addressed to DOUGLAS F MARTIN MD PA

Copy of Form 688-W to NEUROLOGICAL MICROSURGICAL ASSOC

Copy of Form 688-W to MICROSURGERY INC

Copy of Form 688-A to TRADESTATION SECURITIES INC.

Exhibit B (23 pages): "AFFIDAVIT OF CORPERATE DENIAL"

Exhibit C (17 pages): "TAX FORM ATTACHMENT"

Exhibit D

Douglas Flynn Martin

c/o 832 Ocean Inlet Drive
Boynton Beach, Florida

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[Economy Plumbing & Heating v. US, 470 F2d. (1972)]

August 31, 2022

Cert. Mail #:

7022 1670 0002 0508 9696

Internal Revenue Service & JOHN SMITH

625 N Flagler Drive STOP 5450

West Palm Beach, FL 33401-2012

Re: Form 668-W "Notice of Levy on Wages, Salary, and Other Income." 5/17/22

Form 668-A "Notice of Levy" 5/17/22

Notice and Demand for Rebuttal Exhibits A, B and C

Dear JOHN SMITH [Employee ID 1002838196]:

As you have failed to respond to my previous interrogatories and "Demand for Verified Evidence of Lawful Federal Assessment" with Exhibits A, B, and C dated June 28, 2022 sent via USPS Cert. Mail #: 7021 2720 0001 3951 7977 received July 5, 2022, I do hereby present these documents **again** this day August 31, 2022 with the addition of Exhibit D a copy of the previous letter to you date June 28, 2022.

Please find enclosed interrogatories for you in Sections 3 and 4 of the "Demand for Verified Evidence of Lawful Federal Assessment" in response to your 668-W Forms "Notice of Levy" totaling \$482,996.25 as sent to DOUGLAS F MARTIN MD

PA, NEUROLOGICAL MICROSURGICAL ASSOC, MICROSURGERY INC, and Form 668-A to TRADESTATION SECURITIES INC. and as I have not received responses from you on the previous documents sent Certified 7022 0410 0002 5348 8888 on June 3, 2022 and received by the IRS on June 4, 2022 at 11:52 am. I will endeavor to pay the amount indicated when the government and/or Internal Revenue Service establishes a lawful assessment thereby removing any controversy in this matter understanding the Penalties are illegal against nonresident "persons" exercising their constitutionally protected rights.

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Further, I have not received your real birth name, proper picture ID and address to receive service of process.

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By: 

Douglas Flynn Martin L.S. (living soul) American National

Enclosures:

Exhibit A (9 pages and 4 pages of Form 688's attached):

Copy "DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL ASSESSMENT"

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Copy of Form 688-W to NEUROLOGICAL MICROSURGICAL ASSOC

Copy of Form 688-W to MICROSURGERY INC

Copy of Form 688-A to TRADESTATION SECURITIES INC.

Exhibit B (23 pages): Copy "AFFIDAVIT OF CORPERATE DENIAL"

Exhibit C (17 pages): Copy "TAX FORM ATTACHMENT"

Exhibit D (2 pages): Copy "Letter to SMITH June 28"

DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL ASSESSMENT

The validity of the assessment documented on this form is hereby formally challenged. This form constitutes a formal legal demand to the agency who issued the tax collection notice appearing in Section 1 below. It is submitted under the authority of the following code sections:

1. The Fair Debt Collection Practices Act (FDCPA) codified in 15 USC, Chapter 41, Subchapter V, and which the IRS was made subject to under the IRS Restructuring and Reform Act of 1998, Section 3406, 112 Stat. 788.
2. The Privacy Act, 5 USC §552a.
3. The Freedom of Information Act, 5 USC §552.
4. 28 USC §8103 and 28 USC §8110.

Under the provisions of 5 USC §552(a)(6)(A)(i), you have no more than 20 days to respond with ALL of the assessment documentation required. Failure to timely respond shall constitute a permanent estoppel by default of all collection and enforcement activity. The FDCPA requires in 15 USC §1692a(a), among other things, that the debt collector has an obligation to validate any imputed debts. Tax debts constitute "debts" for the purposes of this provision, because the U.S. Supreme Court said so in *Milwaukee v. White*, 296 U.S. 268 (1935) ("... still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of debt or indebitatus assumpsit").

INSTRUCTIONS TO RECIPIENT:

You, the recipient, are hereby demanded to fill in Sections 3 and 4 of this form, sign and date in your real legal birthname and NO pseudonym, and, and return this form immediately in original ink as legally admissible evidence of the existence of said lawfully assessed liability. Because the above documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct, with Form 2886, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with Form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS Form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

SECTION 1: COLLECTION NOTICE INFORMATION

(Collection notice recipient fills out this section)

1. Notice Number	668-W ; 668-A	2. Notice Date	May 17, 2022
3. Originating agency	IRS - JOHN SMITH	4. Originating employee	"JOHN SMITH"
5. Originating address	STOP 3430 625 N Flagler Dr. WPB	6. Affected tax year(s)	2013 - 2018

SECTION 2: LEGAL "PERSON" AGAINST WHOM TAX OR PENALTY IS ALLEGEDLY ASSESSED

(Collection notice recipient fills out this section)

7. Name	Douglas Flynn Martin		
8. Notice Recipient Name	DOUGLAS F MARTIN		
9. Identifying Number on Notice	[REDACTED] 5740		
10. Current address	c/o 832 Ocean Inlet Dr.		
11. City	Boynton Beach	12. State	Florida
13. Zip	NA	14. Country	usa
15. Previous Address	N/A		
16. City		17. State	
18. Zip		19. Country	

Exhibit A

CHARACTERISTIC(S) OF HUMAN BEING WHOSE SIGNATURE APPEARS AT SECTION 22 AND WHOSE BIRTHNAME IS CONFUSINGLY SIMILAR TO THE LEGAL PERSON NAMED ABOVE.			
20. CITIZENSHIP: (check all that apply)		21. DOMICILE (check only one):	
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to 8 U.S.C. §1452 AND the following country, nation, or government:	<input type="checkbox"/>	Foreign country or government: (name of foreign country or government). See 26 U.S.C. §892(a)(3) for definition of "foreign government".
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to 8 U.S.C. §1452 AND Kingdom of Heaven on Earth. For description of "non-citizen national", see next item.	<input checked="" type="checkbox"/>	Nonfederal areas within de jure state of the Union: Florida (state name). NOT part of the "State" defined in 26 U.S.C. §7701(a)(10), 4 U.S.C. §110(d), or 28 U.S.C. §1332(d) or of the "United States".
<input checked="" type="checkbox"/>	Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. Born in state of the Union and am "nonresident alien" under 28 U.S.C. §7701(b)(1)(B) but NOT an "alien" under 28 U.S.C. §7701(b)(1)(A) or "resident", "Stateless Person" as per <u>Newman-Green v. Alfonso Larraín</u> , 490 U.S. 829 (1989). <u>Constitutional</u> diversity of citizenship pursuant to U.S. Const. Art. III, Section 2, but NOT <u>statutory</u> diversity pursuant to 28 U.S.C. §1332. Rebut the following if you disagree within 30 days or you stipulate it as truth. http://sedm.org/Forms/MemLaw/WhyANational.pdf	<input type="checkbox"/>	Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domicillaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance. See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it: http://sedm.org/Forms/MemLaw/Domicile.pdf
<input type="checkbox"/>	Statutory but not constitutional "U.S. citizen". Described in 8 U.S.C. §1401. Born anywhere in the country and domiciled in the District of Columbia or federal territory or possession.	<input type="checkbox"/>	Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live. See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it: <u>Why Domicile and Becoming a "Taxpayer" Require Your Consent</u> , Form #05.002; http://sedm.org/Forms/FormIndex.htm
<input type="checkbox"/>	Statutory "U.S. national". Described in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B), and 8 U.S.C. §1452. Born anywhere in the country and domiciled in American Samoa or Swain's Island	<input type="checkbox"/>	"United States" (District of Columbia, see 26 U.S.C. §7701(a)(9) and (a)(10))
<input type="checkbox"/>	Foreign National. Country: _____ Nonresident alien under 28 U.S.C. §7701(b)(1)(B)	<input type="checkbox"/>	Federal areas within state: _____ (state name)
<input type="checkbox"/>		<input type="checkbox"/>	Federal territory or possession. Territory/possession name: _____
22. Signature: <i>Autograph</i>		23. Date signed: <i>6 (June) 28th 2022</i>	
I certify under penalty of perjury under the laws of my state in accordance with 28 USC 1746(1) that the facts provided in Section 20. are true, correct, and complete. I also certify that if the assessment is procedurally correct and executed completely consistent with the IRM and the Internal Revenue Code I will pay the amount determined to be owed. <i>[Signature]</i> Signature			
COPYRIGHT NOTICE: The contents of this correspondence are copyrighted and a trade secret. It may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000 per incident. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National. All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.			

Exhibit A

SECTION 3: ALLEGED TAX LIABILITY (Revenue collection agency fills out everything in this section. Please fill in white, unshaded fields completely and accurately)			
24. Collection Agency Name		25. EXCISE TAXABLE ACTIVITY: (check all that apply)	
25. Affected tax year(s)		<input type="checkbox"/>	"Trade or business" under <u>26 USC §7701(a)(26)</u>
26. Situs for tax		<input type="checkbox"/>	"Foreign income" under <u>26 USC §7001</u>
		<input type="checkbox"/>	Importation of goods under <u>Article 1, Section 8, Clause 3</u> of the Constitution
		<input type="checkbox"/>	Corporate activity. Please identify: Place of incorporation: _____ Date of incorporation: _____ Incorporation document #: _____
		<input type="checkbox"/>	Other (please specify): _____
27. Alleged liability amount	\$		
30. CLASSIFICATION OF ENTITY AGAINST WHOM ALLEGED LIABILITY IS BEING ENFORCED (According to collection agency)			
Check	Entity type	Explanation	Code section where defined (please specify if blank)
<input type="checkbox"/>	Man or woman	Sui juris endowed with full Constitutional rights unimpaired by any franchisees or contracts	None
<input type="checkbox"/>	Natural person	Biological person representing a public office	None
<input type="checkbox"/>	Individual	Legal person who is "public official" and agent or employee of the federal government engaged in a "public office" defined in <u>26 USC §7701(a)(26)</u>	<u>26 USC §7701(a)(1)</u> <u>26 CFR 1.1441-1(c)(3)</u> <u>5 USC §552a(a)(2)</u>
<input type="checkbox"/>	Exempt organization	Limited to organizations domiciled within the District of Columbia or a federal territory or possession	<u>26 USC §501</u>
<input type="checkbox"/>	Estate of domestic deceased natural person	Limited to those whose property is in the District of Columbia or a federal territory or possession	<u>26 USC §7701(a)(1)</u>
<input type="checkbox"/>	Estate of foreign deceased natural person	Limited to those whose property exists in states of the Union and or abroad	<u>26 USC §7701(a)(5)</u> <u>26 USC §7701(a)(31)</u>
<input type="checkbox"/>	Domestic trust	Trust recorded within the District of Columbia or a federal territory or possession	<u>26 USC §7701(a)(4)</u>
<input type="checkbox"/>	Domestic partnership	Partnership engaged in a "trade or business" within the District of Columbia or a federal territory or possession	<u>26 USC §7701(a)(2)</u>
<input type="checkbox"/>	Foreign partnership (within state and outside of exclusive federal jurisdiction)	Partnership doing business in a state of the Union or abroad	<u>26 USC §7701(a)(5)</u>
<input type="checkbox"/>	Federally-chartered corporation	Corporation formed under the laws of the District of Columbia	<u>26 USC §7701(a)(3)</u> <u>26 USC §7701(a)(6)</u>
<input type="checkbox"/>	State-chartered corporation (foreign corporation)	Corporation formed under the laws of a state of the Union	
<input type="checkbox"/>	Other (please specify in column to right)		
31. System of records from which entity classification derived		32. Name and details of report from which entity classification obtained	
33. Forms submitted by alleged "taxpayer" and year which indicated entity classification derived			

Exhibit A

34. TYPE OF TAX SOUGHT TO BE COLLECTED (check only one)			
Check	Type of tax	Code section imposing tax (Please specify if blank)	Internal Revenue Code Subtitle
<input type="checkbox"/>	State income tax		Not applicable
<input type="checkbox"/>	Federal income tax	26 USC §1	A
<input type="checkbox"/>	Federal employment withholding tax	26 USC §3401	A
<input type="checkbox"/>	Federal estate and gift tax	26 USC §2001	A
<input type="checkbox"/>	Federal wagering tax	26 USC §4401(a)	A
<input type="checkbox"/>	Federal inheritance tax	26 USC §2001	B
<input type="checkbox"/>	Social security	26 USC §3101(a)	C
<input type="checkbox"/>	Medicare	26 USC §3101(b)	C
<input type="checkbox"/>	Federal Income Compensation Act (FICA)	26 USC §3101(a)	C
<input type="checkbox"/>	Imported petroleum	26 USC §4081	D
<input type="checkbox"/>	Distilled spirits	26 USC §5001	D
<input type="checkbox"/>	Tobacco	26 USC §5701	D
<input type="checkbox"/>	Penalty	26 USC §§671-6716	F

LEGAL AUTHORITY FOR IMPUTED LIABILITY (Complete details to right of information required)		35. EVIDENCE OF RECEIPT OF "GROSS INCOME": (Check all that apply and please include all evidence of income in your possession in your response and label as "Encl. 1")	
36. Statute imposing tax	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS VV-2 (please provide copy with response). See the following: http://sedm.org/Forms/Tax/FormVW2/CorrectingIRSFormVW2.htm
37. Statute establishing "liability"	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS Form 1042-S (Nonresident aliens)
38. Implementing regulation authorizing assessment	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS Form 1098. See the following: http://sedm.org/Forms/Tax/Form1098/CorrectingIRSForm1098.htm
39. Implementing regulations authorizing levy (not NOTICE of levy, but court-issued levy)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-R (please provide copy with response). See the following: http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm
40. Implementing regulation authorizing lien (not NOTICE of lien, but court-issued lien)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-DIV (please provide copy with response). See the following: http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm
		<input type="checkbox"/>	IRS 1099-MISC (please provide copy with response). See the following: http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm
		<input type="checkbox"/>	State form. Form number(s): _____ (please provide copy of all reports with response)

41. FEDERAL ASSESSMENT AUTHORITY (Check all that apply)		42. EVIDENCE OF LAWFUL ASSESSMENT (Check all that apply, and please include certified copy of all assessment documents signed under penalty of perjury as required by 26 USC §6065)	
<input type="checkbox"/>	26 USC §6020(a)	<input type="checkbox"/>	Form 1040 Substitute For Return (SFR) signed under penalty of perjury in accordance with 26 USC §6065
<input type="checkbox"/>	26 USC §6020(b)	<input type="checkbox"/>	IRS Form 23C Assessment Certificate
<input type="checkbox"/>	IRM 5.1.11.8.8	<input type="checkbox"/>	IRS RACS0009 Report
<input type="checkbox"/>	IRS Delegation Order 182	<input type="checkbox"/>	IRS Form 4340 Assessment Certificate
<input type="checkbox"/>	Other (please specify): _____	<input type="checkbox"/>	IRS Form 13498 6020(b) Certification

ASSESSMENT OFFICER DETAILS			
43. Name		<input type="checkbox"/>	IRS Form 4548: Income Tax Examination Changes
44. Badge number		<input type="checkbox"/>	IRS Form 4700 Examination Work Papers
45. Work address (where legal service of process may be made if assessment was illegal)		<input type="checkbox"/>	IRS Form 6344 Examination Closing Papers
46. Phone number		<input type="checkbox"/>	IRS Form 5546 Examination Return Charge-Out
47. Email address		<input type="checkbox"/>	IRS Form 5564 Notice of Deficiency Waiver
		<input type="checkbox"/>	Other (please specify): _____

Exhibit A

ASSESSABLE PENALTIES			
48. If Entity type in block 30 is natural person and penalties were assessed, please explain why you think the target of collection satisfies the definition of "person" in 26 USC 60571(b), which is defined as an "officer of a corporation"			
49. If Entity type in block 30 is natural person and penalties were assessed, please explain what authorizes you to violate the constitutional prohibition against "Bills of Attainder" in Article 1, Section 10, which are penalties without a court trial			
VALIDITY OF ASSESSMENT DOCUMENTS			
50. If none of the assessment documents were signed under penalty of perjury as required under 26 USC 6065, please explain why you think this is a lawful assessment:			
SECTION 4: SIGNATURE AND IDENTITY OF GOVERNMENT REPRESENTATIVE COMPLETING SECTION 3 OF THIS FORM			
<p>Government Representative responding to this request for information must fill in this section and sign under penalty of perjury. Failure to complete and sign this section shall constitute an admission that this is an illegal collection action for which you agree to be held personally and individually liable. If you respond with pseudonym information, be advised that the information about me in your records is also pseudonym information and will be verified with real information AFTER you verify your information. If you don't provide information in this section, then neither will I provide anything other than unreliable pseudonym information such as that appearing on your collection notice. In a government all of whose powers are delegated by the people, if you can lawfully use pseudonym information without adverse repercussions, then so can I. Any other approach constitutes a violation of equal protection of the law and confers a title of nobility upon the government.</p> <p><i>"Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means...would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face." [Justice Brandeis, Olmstead v. United States, 277 U.S. 438, 485. (1928)]</i></p>			
51. Name of person completing form			
52. Signature of person Completing		<p>I certify under penalty of perjury under 26 USC 61746(2) as required under 26 USC 6065 that:</p> <ol style="list-style-type: none"> 1. The facts provided by me in section 3 of this form are true, correct, and complete to the best of my personal knowledge, and completely consistent with the records maintained by the agency that I work for. 2. I have included certified copies of all of the available documents relating to the assessment of the taxes referenced in the notice referred to in this document. 3. My identity appearing here is my FULL LEGAL BIRTHNAME, the address provided is the physical address where I work and may be served with legal process. 4. I am not using a pseudonym such as that authorized by IRM 1.2.4 or IRS Restructuring and Reform Act of 1998, Section 3706, 112 Stat 778. 5. I have provided a photocopy of my state issued driver's license and passport as verification of my identity and NOT my agency issued ID, which usually uses pseudonyms. None of the information appearing in the photocopy is redacted or removed because I am following the law and do not need to shield my identity or evade liability for any unlawful action of mine. 	
		<p>Signature _____ Date _____</p>	
53. Badge number		54. Phone number:	
55. Mail address of person completing form		56. Email address:	
57. Supervisor Name (print legibly)			
58. Supervisor badge number		59. Supervisor phone number	
60. Supervisor mailing address		61. Supervisor email address	

Exhibit A

61. ENCLOSURES

(Included with agency response)

NOTE: All pages of this form must be included in the agency response and the response MUST be signed under penalty of perjury, just as the forms we sent you are (equal protection). DO NOT use the word "frivolous" in any part of your response without providing statute and implementing regulation and Supreme Court cite (and not lower) to back up each claim. We ARE NOT interested in your opinion, but only relevant law and facts. Any other approach is frivolous. Also, in accordance with IRM 4.10.7.2.9.8, you MAY NOT cite any court ruling below the Supreme Court in your response. That means you may not cite the Tax Court (an Article 1 Legislative appeal board, not a constitutional court), or the circuit or district courts. We are not interested in irrelevant case law from courts that have no jurisdiction over any states of the Union under Subtitle A of the Internal Revenue Code. Here is what the Supreme Court said on this subject, keeping in mind that the Internal Revenue Code qualifies as "legislation".

"It is no longer open to question that the general [federal] government [including its agents, the IRS], unlike the states, Hammar v. Degenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect to the internal affairs of the states, and emphatically not with regard to legislation."
[Carter v. Carter Coal Co., 298 U.S. 238 (1936)]

Any attempt to violate the above requirements in your response shall constitute an admission that your assessment was NOT lawful and that you are trying to cover it up with irrelevant propaganda instead of sticking to the facts and the law.

Check	Encl.	Enclosure description	Mandatory/optional
<input type="checkbox"/>	1	All evidence of receipt of "gross income" from item 35 above	Mandatory
<input type="checkbox"/>	2	All assessment documents from item 42 above	Mandatory
<input type="checkbox"/>	3	1. Individual Master File MCC Specific, Treasury/IRS System of Records 24.030; 2. "TXMOD" report, using command code "CC". See IRS Manual 6209 (1998), p. 13-69 and IRM 3.13.222.13.8 for command code "CC" information.	Mandatory
<input type="checkbox"/>	4	Enclosure letter	Optional
<input type="checkbox"/>	5	Rebuttal to Tax Deposition Questions at: http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm	Optional
<input type="checkbox"/>	6	IRS "The Truth About Frivolous Tax Arguments". DO NOT send, unless you have a rebuttal to the rebutted version below: http://sedm.org/Forms/PolicyDocs/irv_tax_rebutals.pdf	Optional

63. REFERENCES:

Assessments: http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm	Family Guardian-Taxation page: http://famguardian.org/Subjects/Taxes/taxes.htm
Master File Decoding: http://famguardian.org/Tools/MFDecoder/MFDecoder.htm	Liberty University: http://sedm.org/LibertyU/LibertyU.htm
Substitute for Returns (SFRs): http://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm	Great IRS Hoax book: http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm

Exhibit A

SECTION 5: POINTS AND AUTHORITIES UPON THE POWER OF FEDERAL TAX ASSESSMENT			
<p><i>"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."</i> <i>[Economy Plumbing & Heating v. U.S., 470 F.2d, (1972)]</i></p>			
Requirement description	Code Section(s)	Regulation(s)	Other
JURISDICTION			
A person must be "subject to" the code and a "taxpayer" before an assessment can be made against them. Otherwise, they are "foreign" with respect to the code and a "nontaxpayer". See <i>Long v. Rasmussen</i> , 281 F. 236 (1922); <i>Economy Plumbing & Heating v. U.S., 470 F.2d, (1972)</i>	26 USC §1313(b) 26 USC §7701(14)		
The Internal Revenue Code Subtitle A does not have jurisdiction within states of the Union upon anyone but federal "employees" situated on federal property.	26 USC §7701(a)(9) 26 USC §7701(a)(10) 26 USC §121(e)	26 CFR §31.3121(e)-1	<i>Carter v. Carter Coal Co.</i> , 298 U.S. 238 (1936);
DUE PROCESS			
Under our system of jurisprudence, a person is presumed to be innocent until proven guilty. This means they are presumed to be a "nontaxpayer" not subject to the Internal Revenue Code until the government proves them to be a "taxpayer" subject to the I.R.C.			<u>Constitution</u> Amendments 4 through 6
The burden of proof for all disputed matters rests with the Secretary, as the moving party for all those who are "nontaxpayers". The burden rests with the "taxpayer" for all those who are "taxpayers"	5 USC 556(d) 26 USC 7491		
Presumptions not supported by admissible evidence violate due process and in fact, are the OPPOSITE of it. All evidence based on presumption is inadmissible under the Hearsay Rule			<u>Black's Law Dictionary</u> , Sixth, "due process" <u>Fed. Rule. Ev. 802</u> Fifth Amendment
All evidence upon which an assessment is based must be signed under penalty of perjury and be based on personal knowledge, or else violation of due process occurs. No "presumptions" can be made.	26 USC §6065		
All assessments executed by the Secretary shall be signed under penalties of perjury, the same way as returns filed by the "taxpayer"	26 USC §6065		
Any evidence upon which to base an assessment that was knowingly provided under duress is inadmissible and all assessment based on such evidence are invalid			<u>Am. Jur. 2d 663: Duress</u>
The rule of statutory interpretation called " <i>Expressio unius est exclusio alterius</i> " states that everything not explicitly spelled out in a law, may be excluded by implication. This implies that the definitions of words used in a statute MAY NOT "presume" the common definition or an "assumed" definition <i>in addition to</i> what is spelled out in the statute.	26 USC §6085		<u>Black's Law Dictionary</u> , Sixth Edition, p. 581
ASSESSMENT PROCEDURE			
All assessments must be signed under penalty of perjury as required by 26 USC §6065. That section says "returns", but it is part of the title. 26 USC 7808(b) says that titles are IRRELEVANT and the body doesn't mention returns.	26 USC §6065 26 USC 7808(b)		
A "liability" must exist in an enacted positive law before an assessment may be lawfully made against a "taxpayer": <p><i>"A tax is a legal imposition, exclusively of statutory origin (37 Cyc. 724, 725), and, naturally, liability to taxation must be read in statute, or it does not exist."</i> <i>[Bente v. Buphae, 137 A. 552; 103 N.J. Law. 606 (1927)]</i></p> <p><i>"...the taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability."</i> <i>[Terry v. Bothke, 713 F.2d 1405, at 1414 (1983)]</i></p>	26 USC §6151	26 CFR §1.6151-1(a)	<u>Click here</u> <u>Great IRS Hoax</u> , section 5.8.1
The only place in the Internal Revenue Code that talks about payment of tax under Subtitle A is in the context of what is shown on a return signed by the "taxpayer". There is no place that mentions paying any assessment under Subtitle A for which no return was filed by the "taxpayer" signed under penalty of perjury. Furthermore, that which is not mentioned in the law can be presumed to be deliberately excluded from being a requirement under the rule of statutory construction entitled " <i>Expressio unius est exclusio alterius</i> ". This is an extension of what the Supreme Court's statement: <p><i>"Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by clear and</i></p>	26 USC §6151 26 USC §6065	26 CFR §1.6151-1(a)	

Exhibit A

<u>unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.</u> (Spreckels Sugar Refining Co. v. McClellan, 192 U.S. 397 (1904))			
Assessments may not be accomplished against anyone but federal "employees" as defined under 26 CFR §31.3401(c)-1, because there are no implementing regulations published in the Federal Register authorizing them against people in states of the Union. See: http://sedm.org/Forms/Discovery/IRSDueProcMtoHandout.pdf	5 USC §552(a)(1), 5 USC §553(a)(2), 44 USC §1505(a)	26 CFR §601.702(a)(1); 31 CFR §1.3(a)(4)	Great IRS Hoax, section 5.4.9
Incomplete returns may be prepared by the Secretary only upon "taxpayers" subject to the code based on information submitted by the "taxpayer". They may not be prepared against "nontaxpayers"	26 USC §6020(a)		
IRS has not statutory or regulatory authority to disregard corrected W-2 and 1099 forms provided by alleged "taxpayers" in determining the amount of an assessment or corrections to the amount thereof.			
If a person does not make a return, the Secretary may do so based on admissible evidence available to him that is signed under penalty of perjury as required by 26 USC §6085. Where there is no admissible evidence signed under penalty of perjury, there can be NO assessment. A person must be presumed innocent until proven guilty with a preponderance of admissible evidence.	26 USC §6020(b)		
Substitute for Returns (SFRs) may NOT be done using any variation of the IRS 1040 form, including 1040, 1040A, 104NR, 1040EZ, etc for people in states of the Union. The reason for this is the constraints imposed by the Constitution.	26 USC §6020(b)		IRM 5.1.11.6.8: Const. Art 1, Section 9, Clause 4 Art. 1, Section 2, Clause 3
AMOUNT OF ASSESSMENT			
All "gross income" in connection with an assessment under Subtitle A of the I.R.C. must be "effectively connected with a trade or business" (public office), excepting that documented under 26 USC §71(a) accrued to "nonresident aliens".	26 USC §871(b); 26 USC §7701(a)(31); 26 USC §884(b)(1)(A); 26 USC §884(c)(3); 26 USC §1402(a) 26 USC §861(a)(3)(C)(i)	26 CFR §1.1-1(a)(2)(ii) 26 CFR §1.861-2(f)(1)	
Foreign earned income is not includible in "gross income"	26 USC §911(a)		
A person who does not have a "voluntary withholding agreement" in place and who is not a federal "employee" as defined under 26 CFR §31.3401(c)-1 is incapable of earning "wages". A W-4 form executed under involuntary duress does not count as a "voluntary withholding agreement". Therefore, the amount reported on a W-2 form in block 1 for such a person must be zero. Any W-2 forms which violate this requirement are invalid and must be corrected using an IRS form 4852	26 USC §3402(p)	26 CFR 31.3402(p)-1(b)	
Assessment must be IN ADDITION to an existing tax liability for a particular year. No tax liability or evidence of liability means penalties cannot be administered. This is because a person must be subject to the code and a "taxpayer" before the penalty provisions of the code can be applied	26 USC §6671(a)	26 CFR §301.6671-1(a)	
Penalties can only be made against "officer or employee of a corporation, or a member or employee of a partnership"	26 USC §6671(b)	26 CFR §301.6671-1(b)	
IRS employees DO NOT have statutory or regulatory authority to manufacture evidence. All evidence used upon which "gross income" is based must come from a third party and must be provided under penalty of perjury.	26 USC §6085		

Exhibit A

REMEMBER: America counts on our "public servants" to obey the law by respecting the careful limits it places on their authority!

"Every citizen of the United States is supposed to know the law."
[U.S. Supreme Court in *Pierce v. United States*, 7 Wall (74 U.S. 169) 666 (1869)]

The Supreme Court implies above that any citizen who does not know or respect the law is a BAD citizen. The last word in "Internal Revenue Service" is "SERVICE", and we emphasize that the person you serve is the "public", and not your own pocketbook. If you obey and respect the law by providing a detailed response to this inquiry, then we will emulate your behavior by paying the monies you say we owe, provided that the assessment was lawful and done completely consistent with enacted positive law, implementing regulations, and internal bureau policies and procedures. If you broke the law, then we would be committing treason to help you or do what you say.

EQUAL PROTECTION OF THE LAW:

The following excerpts are statements about the requirement for "equal protection of the law" guaranteed to every American, and especially in this circumstance. READ AND HEED

"The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in *Yick Wo v. Hopkins*, 118 U.S. 356, 399, 6 S. Sup. Ct. 1064, 1071: 'When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.' The first official action of this nation declared the foundation of government in these words: 'We hold these truths to be self-evident, [165 U.S. 150, 160] that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.' While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. No duty rests more imperatively upon the courts [and government agencies] than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government." [Gut, C. & S. F. R. Co. v. Ellis, 165 U.S. 150 (1897)]

"In *Calder v. Bull*, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence [nontaxpayer] into guilt [taxpayer], or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.'" 3 Dall. 388."

[*Sinking Fund Cases*, 99 U.S. 700 (1878)]

Exhibit A

Form 668-W(ICS) (April 2018)	Department of the Treasury - Internal Revenue Service Notice of Levy on Wages, Salary, and Other Income		
Date 05/17/2022 Reply to Internal Revenue Service MR. JOHN SMITH 625 NORTH FLAGLER DRIVE STOP 5450 WEST PALM BEACH, FL 33401-2012 To DOUGLAS F MARTIN MD PA 875 MEADOWS RD STE 311 BOCA RATON, FL 33486	Telephone number of IRS office (561)616-2063 Name and address of taxpayer DOUGLAS F MARTIN 832 OCEAN INLET DR BOYNTON BEACH, FL 33435-2809328 Identifying number(s) XXXXXXXXXX 5740 <div style="text-align: right;"><i>Not me</i></div>		
MART			

THIS LEVY ATTACHES IN FULL TO 100% OF ALL FUNDS WHICH NORMALLY WOULD BE GIVEN TO, OR TAKEN BY, THE TAXPAYER. IT IS CONTINUOUS UNTIL A RELEASE IS ISSUED BY US

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2013	\$58,258.18	\$1,300.78	\$57,558.92
1040	12/31/2014	\$7,080.32	\$161.07	\$7,241.39
1040	12/31/2015	\$102,238.39	\$2,325.61	\$104,564.00
1040	12/31/2016	\$115,432.83	\$2,625.74	\$118,058.57
1040	12/31/2017	\$93,281.82	\$2,121.88	\$95,403.70
1040	12/31/2018	\$97,941.79	\$2,227.88	\$100,169.67
Total Amount Due =				\$482,996.25

We figured the Interest and late payment penalty to 06/16/2022

Although we asked you to pay the amount you owe, it is still not paid.

This is your copy of a Notice of Levy we have sent to collect the unpaid amount. We will send other levies if we don't get sufficient funds to pay the total amount you owe.

This levy requires the person who received it to turn over to us: your wages and salary that have been earned but not paid, as well as wages and salary earned in the future until the levy is released; and (2) your other income that the person has now or is obligated to pay you. This money is levied to the extent it isn't exempt, as explained on the back of Part 5 of this form.

If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check, or money order*) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If you have any questions or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time for us to call you.

*Visit www.irs.gov to determine the closest IRS office that furnishes cash payments processing service. You will need to make an appointment at the IRS office in order to make a payment.

See the back of Part 5 for instructions.

Signature of Service Representative /S/ MR. JOHN SMITH	Title REVENUE OFFICER
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Catalog Number 20490M

www.irs.gov
Part 2 - For Taxpayer

Form 668-W (Rev. 4-2018)

Exhibit A "attached"

Form 668-W(ICS) (April 2018)	Department of the Treasury – Internal Revenue Service Notice of Levy on Wages, Salary, and Other Income			
Date 05/17/2022 Reply to Internal Revenue Service MR. JOHN SMITH 828 NORTH FLAGLER DRIVE STOP 5450 WEST PALM BEACH, FL 33401-2012 To NEUROLOGICAL MICROSURGICAL ASSOC, 875 MEADOWS ROAD SUITE 311 BOCA RATON, FL 33486	Telephone number of IRS office (561)816-2063 Name and address of taxpayer DOUGLAS F MARTIN 832 OCEAN INLET DR BOYNTON BEACH, FL 33435-2809328 Identifying number(s) [REDACTED] 5740 <div style="text-align: right;"><i>Not me</i></div>		MART	
THIS LEVY ATTACHES IN FULL TO 100% OF ALL FUNDS WHICH NORMALLY WOULD BE GIVEN TO, OR TAKEN BY, THE TAXPAYER. IT IS CONTINUOUS UNTIL A RELEASE IS ISSUED BY US				
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2013	\$56,258.16	\$1,300.76	\$57,558.92
1040	12/31/2014	\$7,080.32	\$181.07	\$7,241.39
1040	12/31/2015	\$102,238.39	\$2,325.81	\$104,564.00
1040	12/31/2016	\$115,432.83	\$2,825.74	\$118,058.57
1040	12/31/2017	\$93,281.82	\$2,121.88	\$95,403.70
1040	12/31/2018	\$97,941.79	\$2,227.88	\$100,169.67
Total Amount Due ⇒				\$482,996.25
We figured the interest and late payment penalty to 06/16/2022 Although we asked you to pay the amount you owe, it is still not paid. This is your copy of a Notice of Levy we have sent to collect the unpaid amount. We will send other levies if we don't get sufficient funds to pay the total amount you owe. This levy requires the person who received it to turn over to us: your wages and salary that have been earned but not paid, as well as wages and salary earned in the future until the levy is released; and (2) your other income that the person has now or is obligated to pay you. This money is levied to the extent it isn't exempt, as explained on the back of Part 5 of this form. If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check, or money order*) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money. If you have any questions or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time for us to call you. *Visit www.irs.gov to determine the closest IRS office that furnishes cash payments processing service. You will need to make an appointment at the IRS office in order to make a payment See the back of Part 5 for instructions..				
Signature of Service Representative /S/ MR. JOHN SMITH		Title REVENUE OFFICER		
Catalog Number 20490M		www.irs.gov Part 2 – For Taxpayer		Form 668-W (Rev.4-2018)

Exhibit A "attached"

Form 668-W(ICS) (April 2018)	Department of the Treasury - Internal Revenue Service Notice of Levy on Wages, Salary, and Other Income	
Date 06/17/2022 Reply to Internal Revenue Service MR. JOHN SMITH 625 NORTH FLAGLER DRIVE STOP 6460 WEST PALM BEACH, FL 33401-2012	Telephone number of IRS office (561) 616-2063	Name and address of taxpayer DOUGLAS F MARTIN 632 OCEAN INLET DR BOYNTON BEACH, FL 33435-2809328
To MICROSURGERY INC C/O DOUGLAS F MARTIN MD 875 MEADOWS ROAD 311 BOCA RATON, FL 33486	Identifying number(s) 5740 <i>Not me</i>	
MART		

THIS LEVY ATTACHES IN FULL TO 100% OF ALL FUNDS WHICH NORMALLY WOULD BE GIVEN TO, OR TAKEN BY, THE TAXPAYER. IT IS CONTINUOUS UNTIL A RELEASE IS ISSUED BY US

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2013	\$66,268.18	\$1,300.76	\$67,558.92
1040	12/31/2014	\$7,080.32	\$161.07	\$7,241.39
1040	12/31/2015	\$102,238.39	\$2,326.61	\$104,564.00
1040	12/31/2016	\$116,432.83	\$2,626.74	\$118,058.57
1040	12/31/2017	\$93,281.82	\$2,121.88	\$95,403.70
1040	12/31/2018	\$97,941.79	\$2,227.88	\$100,169.67
Total Amount Due ⇒				\$482,996.25

We figured the interest and late payment penalty to **06/16/2022**

Although we asked you to pay the amount you owe, it is still not paid.

This is your copy of a Notice of Levy we have sent to collect the unpaid amount. We will send other levies if we don't get sufficient funds to pay the total amount you owe.

This levy requires the person who received it to turn over to us: your wages and salary that have been earned but not paid, as well as wages and salary earned in the future until the levy is released; and (2) your other income that the person has now or is obligated to pay you. This money is levied to the extent it isn't exempt, as explained on the back of Part 5 of this form.

If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check, or money order) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.

If you have any questions or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time for us to call you.

*Visit www.irs.gov to determine the closest IRS office that furnishes cash payments processing service. You will need to make an appointment at the IRS office in order to make a payment

See the back of Part 5 for instructions..

Signature of Service Representative /S/ MR. JOHN SMITH	Title REVENUE OFFICER
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Catalog Number 20490M

www.irs.gov
Part 2 - For Taxpayer

Form 668-W (Rev. 4-2018)

Exhibit A attached

Form 668-A(ICS) (April 2020)		Department of the Treasury – Internal Revenue Service Notice of Levy		
Date 05/17/2022 Reply to Internal Revenue Service MR. JOHN SMITH 625 NORTH FLAGLER DRIVE STOP 5450 WEST PALM BEACH, FL 33401-2012 To TRADESTATION SECURITIES INC. 8050 SW 10TH STREET SUITE 2000 PLANTATION, FL 33324		Telephone number of IRS office (561)616-2063 Name and address of taxpayer DOUGLAS F MARTIN 832 OCEAN INLET DR BOYNTON BEACH, FL 33435-2809328 Identifying number(s) [REDACTED] 0740 <div style="text-align: right;"><i>not me</i></div>		
Special Instructions for certain property levied				
This isn't a bill for taxes you owe. This is a notice of levy we are using to collect money owed by the taxpayer named above.				
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2013	\$56,258.16	\$1,300.76	\$57,558.92
1040	12/31/2014	\$7,080.32	\$161.07	\$7,241.39
1040	12/31/2015	\$102,238.39	\$2,325.61	\$104,564.00
1040	12/31/2016	\$115,432.83	\$2,625.74	\$118,058.57
1040	12/31/2017	\$93,281.82	\$2,121.88	\$95,403.70
1040	12/31/2018	\$97,941.79	\$2,227.88	\$100,169.67
Total Amount Due				\$482,996.25
We figured the interest and late payment penalty to <u>06/18/2022</u>				
Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we don't get enough with this one.				
Banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have (or are already obligated for) when they would have paid you. This levy does not attach to funds in IRAs, Self-Employed Individuals' Retirement Plans, or any other retirement plans in your possession or control.				
If you decide to pay the amount you owe now, please bring a guaranteed payment (cash, cashier's check, certified check, or money order*) to the nearest IRS office with this form, so we can tell the person who received this levy not to send us your money. Make checks and money orders payable to United States Treasury. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.				
If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.				
If you have any questions, or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.				
*Visit www.irs.gov to determine the closest IRS office that furnishes cash payment processing service. You will need to make an appointment at the IRS office in order to make a payment.				
Signature of Service Representative /S/ MR. JOHN SMITH		Title REVENUE OFFICER		
Catalog Number 20435N		www.irs.gov Part 2 – For Taxpayer		Form 668-A (Rev. 4-2020)

Exhibit A "attached"

TAX FORM ATTACHMENT**PURPOSE OF THIS FORM:**

This form is intended to prevent the following illegal and unconstitutional results which flow from using standard Internal Revenue Service (IRS) forms, state taxing agency forms, or Social Security Administration Forms:

1. The taking of "oaths" to a foreign power, the "United States" government, which is a foreign corporation pursuant to 28 U.S.C. §3002(15)(A). My religious beliefs forbid the taking of oaths and therefore I cannot sign a government form under penalty of perjury without violating my sincerely held religious beliefs, found in Matt. 5:33-37.
2. Committing perjury under penalty of perjury in violation of 18 U.S.C. §1001, and 18 U.S.C. §1621. For instance, all IRS forms presume the Submitter is a "taxpayer" and the perjury statement at the end places them within the jurisdiction of the "United States" pursuant to 28 U.S.C. §1746. Submitter is neither a "taxpayer" nor domiciled on territory under the exclusive or general sovereignty of the United States government such that he could be the object of any civil penalty imposed under civil laws of the federal government.
3. False presumptions about the Submitter which might prejudice his or her status. See: Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017; <http://sedm.org/Forms/FormIndex.htm>
4. Abuse of "words of art" or undefined words by the government which might encourage false presumptions or prejudice the rights and status of the Submitter.
5. Being associated with, consenting to participate in, or acquiring any statutory status under any federal civil franchise, including but not limited to a "trade or business" as defined in 26 U.S.C. §7701(a)(26), "social security", or "domicile" or "residence" within the exclusive jurisdiction of the "United States". Instead, this form infers duress and lack of consent to participate, and implies no delegated authority to consent to said franchises.
6. Penalties instituted against human beings or those other than federal instrumentalities for the exercise of Constitutionally protected rights and who are not subject to the I.R.C. or the "trade or business" franchise. I remind the recipient that I.R.C. Subtitles A and C describes a "trade or business" franchise agreement which is "private law" that only applies to those who explicitly consent to participate. I never consented and have disconnected myself from all government benefits, franchises, and identifying numbers. Therefore, it is unlawful and constitutes an unconstitutional "bill of attainder" to penalize me without a court trial. See and rebut the following if you disagree within 30 days or be estopped from later challenging it:
Why Penalties are Illegal for Anything but Federal Employees, Contractors, and Agents, Form #05.010;
<http://sedm.org/Forms/FormIndex.htm>

Proof that the Internal Revenue Code Subtitles A and C is a voluntary franchise is summarized below:

How State Nationals Volunteer to Pay Income Tax, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

This form shall therefore accomplish the above by defining the legal meaning and significance of specific terms, words, or paragraphs found on the following forms in the context of the government:

1. All standard government or IRS forms submitted by the Submitter of this form to the Recipient.
2. All oral or written communications between the Submitter and the Recipient going in either direction.
3. All information about the Submitter provided to the government by all third parties, including but not limited to employers, financial institutions, title companies, etc.

Any obligations or rights conferred upon the Submitter and against the recipient by this form as an agreement or contract in commerce pertain to the recipient as a private party and not to the government or entity that they work for. This provision is meant to ensure that sovereign, official, or judicial immunity may not be invoked to protect individual wrongdoers in the government and also to protect my right to not contract with the government. The acceptance by the Recipient of this form of any commercial "benefit", including penalties or the right to penalize or tax, whether to the Recipient as a private party or the entity the Recipient works for, shall constitute consent to be bound by all the terms of this franchise agreement.

The recipient of this form is unlawfully attempting to compel me into a commercial relationship with the government that violates both my Constitutional rights to property and my religious beliefs. Such duress is an injury to my right to NOT contract protected by Article 1 Section 10 of the Constitution and my right of freedom from compelled association protected by the First Amendment. All franchisees are contracts, and I am being compelled to participate in a franchise by having to fill out a tax form and/or use government identifying numbers that clearly misrepresent me as a person domiciled on federal territory or acting as an instrumentality for the federal government. This form is also consistent with the idea that when any government representative exceeds his or her delegated authority, they cease to represent the government. If my God doesn't exist, then your employer, the "government" or "state" doesn't exist, and this interaction therefore devolves to an act of private contracting between two private individuals where silence infers consent:

"In addition, there are several well known subordinate principles. The Government may not be sued except by its consent. The United States has not submitted to suit for specific performance or for an injunction. This immunity may not be avoided by naming an officer of the Government as a defendant. The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government."
[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F. Supp. 84 (1964)]

The context and time frame to which this form applies is to all forms, correspondence, and communications either retroactively into the past, this transaction, as well as indefinitely into the future. This form is necessitated by the fact that there is no credible definition for any of the words used on any government form and the IRS Internal Revenue Manual Section 4.10.7.2.6 says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY. The Courts have also repeatedly held that what the IRS or any employee of the IRS says is untrustworthy as well. Therefore, I as a human being and not a legal "person" communicating with the government am the only credible source of definitions for the words that I use in the context of that communication. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

The authority for this form is the First Amendment, which gives those protected by it the right to communicate, to not communicate, and to define the significance and legal meaning of all communications they have with the government. The power to create is the power to define, and I am the

only one creating this form and therefore the ONLY one who can define its meaning and the meaning of all words on it. Any administrative penalty instituted against the Submitter for this communication constitutes a penalty for the exercise of Constitutionally protected rights.

Citations of federal statutory law in this document should not be construed by the Recipient as the undersigned human being seeking the protection of those laws, having any intention to engage in commerce subject to regulation within the jurisdiction of the sovereign, or of "purposefully availing" him/her self of the commercial "benefits" of any government franchise. Any citations of statutory law or regulations are solely for the purpose of putting the Recipient on NOTICE of what is expected and required of their behavior by the laws that limit and regulate that behavior. All statutory civil law attaches to those domiciled or "resident" within the jurisdiction of the sovereign and the Submitter of this form is a nonresident party who never made an election to become subject to said laws by consensually choosing a domicile therein and thereby becoming a "citizen" or a "resident" under the civil laws of the forum. Instead, he/she/it is and always has been a nonresident and a transient foreigner with no delegated authority to contract extraterritorially with foreign sovereigns such as the "United States" federal corporation ("U.S. Inc" per 28 U.S.C. 3002(15)(A)). It is also constitutes fraud and perjury on the part of anyone who attributes to him/herself/it the status of a "resident" party as a human being who is neither an alien nor who maintained a physical presence in the forum during the periods that are or might be the subject of the attached tax forms.

This form and all attachments shall NOT be construed as a consent or acceptance of any proposed government "benefit", any proposed relationship, or any civil status under any government law per U.C.C. §2-208. It instead shall constitute a COUNTER-OFFER and a SUBSTITUTE relationship that nullifies and renders unenforceable the original government OFFER and ANY commercial, contractual, or civil relationship OTHER than the one described herein between the Submitter and the Recipient. See U.C.C. §2-209. The definitions found in section 4 shall serve as a SUBSTITUTE for any and all STATUTORY definitions in the original government offer that might otherwise apply. Parties stipulate that the ONLY "Merchant" (per U.C.C. §2-104(1)) in their relationship is the Submitter of this form and that the government or its agents and assigns is the "Buyer" per U.C.C. §2-103(1)(a).

Pursuant to U.C.C. §1-202, this submission gives REASONABLE NOTICE and conveys FULL KNOWLEDGE to the Recipient of all the terms and conditions exclusively governing their commercial relationship and shall be the ONLY and exclusive method and remedy by which their relationship shall be legally governed. Ownership by the Submitter of him/her self and his/her PRIVATE property implies the right to exclude ALL others from using or benefiting from the use of his/her exclusively owned property. All property held in the name of the Submitter is, always has been, and always will be stipulated by all parties to this agreement and stipulation as: 1. Presumed EXCLUSIVELY PRIVATE until PROVEN WITH EVIDENCE to be EXPRESSLY and KNOWINGLY and VOLUNTARILY (absent duress) donated to a PUBLIC use IN WRITING; 2. ABSOLUTE, UNQUALIFIED, and PRIVATE; 3. Not consensually shared in any way with any government or pretended DE FACTO government. Any other commercial use of any submission to any government or any property of the Submitter shall be stipulated by all parties concerned and by any and every court as eminent domain, THEFT, an unconstitutional taking in violation of the Fifth Amendment, and a violation of due process of law.

SECTION 1: CIVIL STATUS OF SUBMITTER

The following citizenship, domicile, and tax status of the Submitter of this form is hereby established, regardless of what the attached standard government form(s) say or imply. This civil status is an extension of both my Constitutional right to contract or not contract, and also my First Amendment right of freedom from compelled association. Any attempt to change this status by any court is a direct violation of my Right to contract or associate, shall constitute criminal witness tampering, AND also shall cause the court to entertain a "political question" in violation of the separation of powers doctrine. Submitter is:

WHAT I AM:

1. I am a constitutional "citizen of the United States OF AMERICA". See and rebut: Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006 <http://sedm.org/Forms/FormIndex.htm>
2. I am a "national" of the "United States of America" as "national" is defined in 8 U.S.C. §1101(a)(21). The "United States of America" in turn is the collection of states united under the constitution and excludes the statutory "United States" used in any federal law or the GOVERNMENT serving said states. My allegiance is to the PEOPLE in the states of the Union and not to any government because the PEOPLE are the sovereigns and not the government that serves them.
3. I am domiciled on other than federal territory and not within any Internal revenue district or United States Judicial District or "State" defined in 28 U.S.C. §1332(a).
4. I am subject to constitutional diversity of citizenship pursuant to U.S. Const. Art. III, Section 2, but NOT statutory diversity pursuant to 28 U.S.C. §1332.
5. I would be an "alien" as defined in 8 U.S.C. §1101(a)(3) if consensually and physically present on federal territory, which I am not at this time.
6. I am a "non-resident" and would be described as a "non-resident NON-person" in the context of the Internal Revenue Code.
7. I am a "stateless person" immune from the jurisdiction of federal courts within the meaning of 28 U.S.C. §1332. See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).

WHAT I AM NOT:

In the following, when I say "I am NOT" I mean I do not fall within the definition of the STATUTORY term provided when interpreted using the strict rules of statutory construction and interpretation and that I do not consent to the civil statutory obligations of the status as an expression of my First Amendment right to not legally associate. Thus, I am purposefully excluded per the "expressio unius est exclusio alterius" rule.

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgh v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newbrook v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1106. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
[Black's Law Dictionary, 6th Edition, p. 581]

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ('It is axiomatic that the statutory definition of the term excludes unstated meanings of that term'); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ('As a rule, "a definition which declares what a term means" . . . excludes any meaning that is not stated'); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (8th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 (530 U.S. 943) (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction — "the child up to the head." Its words, "substantial portion," indicate the contrary."

[Stenberg v. Carhart, 530 U.S. 914 (2000)]

If you believe otherwise, please provide evidence of same, because it is a practical impossibility to prove a negative otherwise and presumptions are not evidence and would constitute an unconstitutional civil religion if engaged in.

1. I am not subject to any CIVIL statutory provision of Subtitles A through C of the Internal Revenue Code as described below by virtue of a foreign domicile and no contracts or agency with the grantor of that franchise as described below:

"Revenue Laws relate to taxpayers (officers, employees, instrumentalities, and elected officials of the Federal Government) and not to non-taxpayers (American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government). The latter are without their scope. No procedure is prescribed for non-taxpayers and no attempt is made to amend any of their rights or remedies in due course of law."
[Economy Plumbing & Heating v. U.S., 470 F.2d 595 (1972)]

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedure is prescribed for non-taxpayers, and no attempt is made to amend any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."
[Long v. Rasmussen, 261 F. 236 (1922)]

2. I am NOT a "nonresident alien individual" as defined in 26 C.F.R. §1.1441-1(c)(3) because not present within federal territory, or purposefully engaging in commerce there, or consenting to a civil statutory status that would carry obligations there.
3. I am not eligible for or in receipt, custody, or control of any federal property, "benefit", or entitlement listed in 5 U.S.C. §553(a)(2) and thereby subject to any enactment of the legislatively foreign jurisdiction of the "United States" federal corporation. Because of this, I cannot be the proper subject of any federal civil statutory as a transient foreigner in relation to that jurisdiction, including those associated with the statutory civil "person" described in 26 U.S.C. §7701(c), 26 U.S.C. §6971(b), or 26 U.S.C. §7343.
4. I do NOT fall within the definition of the statutory "person" mentioned in 26 U.S.C. §7701(a)(1) because I do not consent to be voluntary surety for a fictional officer, statutory "employee" (per 5 U.S.C. §2106), agency, or instrumentality of the United States government or the District of Columbia (per 26 U.S.C. §8331(a)). Adopting such a status is a violation of my First Amendment rights and religion. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:
Why Your Government is either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008
<http://sedm.org/Forms/FormIndex.htm>
6. I do NOT consent to the obligations of a the statutory civil "citizen", "resident", or "individual" mentioned in 26 C.F.R. §1.6012-1 who has a legal liability to file an income tax return. All such obligations must be voluntary or else unconstitutional slavery will be the result in violation of the Thirteenth Amendment. Thus I cannot have such a civil status.
8. I am NOT voluntary surety for the fictional "individual" as defined in 5 U.S.C. §552a(a)(2) because neither a statutory "national and citizen of the United States at birth" pursuant to 8 U.S.C. §1401 nor a "resident" (alien) pursuant to 26 U.S.C. §7701(b)(1)(A) nor a government employee or officer. I am an "individual" in a common sense of the term, but not within the meaning of any federal statute. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government and described in 5 U.S.C. §553(a)(2) can be STATUTORY "individuals" within the meaning of any provision of the I.R.C. as far as I can tell. If you believe otherwise, please correct me.
7. I am NOT THE fictional statutory "employee" and public office defined in 5 U.S.C. §2106, 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1 who is an instrumentality of the "United States" federal corporation.
8. I am NOT engaged in the "trade or business" excise taxable franchise defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office".
9. I am NOT voluntary surety for a fictional statutory "national and citizen of the United States at birth" as described in 8 U.S.C. §1401 born on federal territory
10. I am NOT voluntary surety for a fictional statutory "national, but not citizen, of the United States at birth" as defined in 8 U.S.C. §1408 or 8 U.S.C. §1101(a)(22)(B), born in a possession
11. I am NOT voluntary surety for a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A) because not domiciled on federal territory and not an alien.

WARNING: Recipient is reminded that 26 U.S.C. §2201(a) PROHIBITS the Recipient from presuming any status OTHER than that listed above in the context of federal or state taxes.

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes or other than actions brought under section 7478 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 26 U.S.C. § 2201; see also *Hynes v. United States*, 363 F.2d 531, 536-537 (9th Cir. 1961) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.*
[Rowen v. U.S., 05-3766MMC, (N.D.Cal. 11/02/2005)]

Only I as the sovereign and owner of myself as property may declare and establish my tax, civil, and citizenship status, because only I can lawfully exercise my First Amendment right of political association and freedom from compelled association in deciding what political group, "state", or "government" I wish to associate or contract with and thereby have allegiance toward and a domicile within. "Domicile" is the origin of ALL of the government's authority to impose an income tax pursuant to 26 U.S.C. §911(d)(3) and *Miller Brothers Co. v. Maryland*, 347 U.S. 340 (1954), and only I can determine my domicile and residence. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:

Civil Status (Important!): <https://sedm.org/litigation-main/civil-status/>

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008; <http://sedm.org/Forms/FormIndex.htm>

This section should and may NOT be interpreted as an attempt to escape the moral or equitable duty to pay for any government services that I voluntarily consume or have personally asked for, but there are no such services I am aware of. If you think that by adopting the civil status indicated herein, I am avoiding or interfering with an "indebtedness assumption" or equitable obligation of any kind, then please present court admissible evidence of same in the form of an itemized bill for the government services I have consensually and individually and personally consumed during the tax reporting period, and I will cheerfully pay it. It must be signed under penalty of perjury by a person with such delegated authority, contain the address where legal process can be served, and be sufficiently itemized to my specific and personal behaviors. I believe that EVERYONE should take personal responsibility to pay for the services they consume and not steal. Stealing in this case also includes those in government who charge

or even collect or enforce for services or benefits or entitlements that are NOT consensually and ACTUALLY consumed, or which the government interferes with terminating or does not provide a way to terminate. Any use of any information about the Submitter, including this information, to create a legal or commercial liability on the part of the Submitter is stipulated by all parties concerned as a commercial use of the information for personal gain and criminal identity theft which subjects the Recipient and his/her Principal to: *Injury Defense Franchise and Agreement*, Form #06.027; <https://sedm.org/Forms/06-AvoidingFranchInjuryDefenseFranchise.pdf>.

SECTION 2: WARNING ABOUT INSTITUTING PENALTIES FOR ANY ASPECT OF OUR INTERACTIONS

Penalties may only lawfully be instituted against federal statutory "employees" (as defined in 5 U.S.C. §2106 and 26 U.S.C. §3401(c)), instrumentalities, agents, and benefit recipients, all of whom are involved in federal franchises of one kind or another. For Internal Revenue Code Subtitle A, the franchise described therein is a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Those who are not LAWFULLY involved in said government franchises:

1. If they are penalized in connection with the submission of this form, are being subjected to illegal witness tampering in violation of 18 U.S.C. §1512(b) punishable by a fine and/or imprisonment for up to ten years.
2. Are protected by the Constitutional prohibition against "Bills of Attainder" found in Article 1, Section 10.
3. Are protected against administrative penalties of all kinds, which constitute "Bills of Attainder" in the case of those who are not franchisees.
4. May not lawfully have any provision of federal statutory law cited against them without enforcement implementing regulations published in the Federal Register which allow or permit enforcement against those who are not in receipt of federal franchises. This requirement is found in 26 C.F.R. §601.702(a)(2)(ii) and 5 U.S.C. §552(a). See and rebut the questions at the end of the following if you disagree or forever be estopped from challenging later.

Federal Enforcement Authority in States of the Union, Form #05.032
<http://sedm.org/Forms/FormIndex.htm>

Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following Admissions in the correspondence or penalty notice they send in response to this correspondence. Failure to answer the question shall constitute a default of "Admit" in response to every question. Recipient waives his right to contradict his answers beyond 30 days from mailing of this notice.

1. Admit that a human being who is NOT "resident" or present within the "United States" as legally defined, according to 28 U.S.C. §1746, cannot sign any variation of the following perjury statement without either committing perjury under penalty of perjury or electing to be treated as a resident:

"Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge."
[IRS forms 1040 and 1040NR [not perjury statement]]

2. Admit that a human being who is not a "taxpayer" as defined in 26 U.S.C. §7701(a)(14) and instead who is a "nontaxpayer" not subject to any part of the Internal Revenue Code cannot sign the above perjury statement without committing perjury under penalty of perjury.
3. Admit that the IRS Mission Statement found in Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (1999) says the IRS serves ONLY "taxpayers" and that the word "nontaxpayers" are nowhere identified as being entitled to anything from the IRS. This discriminating and incriminating provision has since been removed from the IRM but remains on the IRS website.

Internal Revenue Manual (I.R.M.), Section 1.1.1.1 (02-26-1999)
IRS Mission and Basic Organization

1. The IRS Mission: Provide America's taxpayers [not "nontaxpayers"] top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all [taxpayers only].

4. Admit that the Internal Revenue Code Subtitle A describes a franchise agreement that pertains to "persons" either lawfully engaged in a "public office" which is described in 26 U.S.C. §7701(a)(26) as a "trade or business", or those in receipt of payment from or on behalf of the U.S. government pursuant to 26 U.S.C. §871.

"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."
[*Long v. Reamussen*, 281 F. 236 (1922)]

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their rights or remedies in due course of law."
[*Econom v. Plumbing & Heating v. U.S.*, 470 F.2d. 585 (1972)]

5. Admit that no provision of the I.R.C. may lawfully be cited against those who are "nontaxpayers" because the I.R.C. is "special law" and a franchise that only pertains to consenting parties who are "taxpayers".
6. Admit that no federal court ruling involving a "taxpayer" may lawfully be cited as authority against those who are "nontaxpayers".
7. Admit that the IRS Internal Revenue Manual (I.R.M.), Section 4.10.7.2.9.8 says that no ruling below the U.S. Supreme Court may be cited against anyone other than the individual "taxpayer" who was party to the suit.

Internal Revenue Manual, Section 4.10.7.2.9.8 (05/14/99)

1 "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For example, Supreme Court decisions have the same weight as the Code.

3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."

8. Admit that the reason for the above section of the IRS Internal Revenue Manual is that there is no federal common law within states of the Union.

"There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the Law of Torts"
[Erie Railroad v. Tompkins, 304 U.S. 64 (1938)]

Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following open-ended interrogatories in the correspondence or penalty notice they send in response to this correspondence. Recipient waives his right to contradict his/her answers beyond 30 days from mailing of this notice.

1. Please describe which government or IRS forms would be suitable for use by "nontaxpayers" as a substitute for the standard government forms you received, in order to avoid perjury myself in signing the perjury statement consistent with the entire content of this form and all attachments.
2. The First Amendment gives me a right to communicate, to NOT communicate, and to define the significance OF said communication when interacting with the government. How can you order me to say something to the government that I know is clearly inconsistent with the truth without violating the First Amendment?
3. Please show me the statute and implementing regulation published in the Federal Register that prohibits alteration of forms.
4. How can those who do not maintain a domicile or residence in the "United States" and instead are located in the "United States of America" (one of the Constitutional States of the Union) sign a perjury statement consistent with 26 U.S.C. §1748(2) without committing perjury under penalty of perjury?
5. How can those who are "nontaxpayers" not subject to any provision of the Internal Revenue Code sign any government form which uses the word "taxpayer" and is signed under penalties of perjury without committing perjury under penalty of perjury?
6. Will the IRS accept a form with the portion "signature of taxpayer" crossed off?
7. How can those who have no "Social Security Number" and who never personally or lawfully applied for one be required to accept all the obligations and disabilities associated with participation in the Social Security Program without violating the prohibition against involuntary servitude found in the Thirteenth Amendment, 42 U.S.C. §1984, and 18 U.S.C. §1589?
8. Will the IRS accept a form with the words "of taxpayer" struck thru? [in other words leaving just the word "Signature" showing.]
9. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-taxpayer"?
10. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-filer"? [The term non-filer is a permitted designation by the IRS]
11. Will the IRS accept a form with a separate declaration printed on the bottom attesting to non-taxpayer or non-filer status?
12. Will the IRS accept a form with an attachment and the statement in the signature block, "Invalid without attachment"?
13. Please provide court-admissible evidence under penalty of perjury that I am the "person" defined in 26 U.S.C. §6071(b) as "an officer or employee of a corporation or partnership", which is the only "person" against whom IRS penalties may be instituted. That person can only be a public officer in the government and not a private human being.
14. You may allege that the IRS prohibits alteration of forms. Please explain how can I fill in ANYTHING on the form prior to submission without altering it? Do you want me to send you ONLY blank forms with no information added to them?
15. How can I submit the attached government forms and omit this form WITHOUT committing subornation of perjury? The exclusion of the information contained on this form renders the remaining information the incomplete truth which is susceptible to misinterpretation because it uses terms that are nowhere defined in the law and even if they were defined on the IRS website or in an IRS publication, that definition would be untrustworthy pursuant to Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8:

Internal Revenue Manual (I.R.M.), Section 4.10.7.2.8 (01-01-2009)
 IRS Publications

1. IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be relied on to sustain a position.

16. Explain why any sane, rational American in their right mind would want to sign a form under penalty of perjury that the IRS itself **DEFIANTLY REFUSES** to guarantee the accuracy and completeness of similarly under penalty of perjury as required by 26 U.S.C. §6085? See I.R.M. 4.10.7.2.8 above.

SECTION 3: IDENTIFYING NUMBERS ON ATTACHED GOVERNMENT FORMS

1. Statutory "Nonresident aliens" not engaged in the "trade or business"/public office franchise (mentioned in 26 U.S.C. §7701(a)(31)) are not required to have or to use Social Security Numbers in connection with any financial arrangement or transaction pursuant to the following. This provision certainly would also have to pertain to "non-resident NON-persons" such as myself. For proof, see: See 26 C.F.R. §301.6109-1(b)(2) and 31 C.F.R. §306.10, Note 2, and 31 C.F.R. §1020.410(b)(3)(x).
2. The term "Social Security Number" identifies a PRIVATE number owned and issued by the Submitter to the government under license and franchise. It is not a number identified in any government statute and does not pertain to anyone eligible to receive Social Security Benefits and may not be used to indicate or imply eligibility to receive said benefits. The license for the use of the number for use outside of the recipient agency or organization for any purpose, and especially civil or criminal enforcement purpose, is identified below and incorporated by reference herein. Acceptance or use of said number for such purpose constitutes constructive or implied consent to said agreement by all those so using said number: Injury Defense Franchise and Agreement, Form #06.027; <https://sedm.org/Forms/06-AvoidingFranchInjuryDefenseFranchise.pdf>
3. The term "Social Security Number" or "SSN" as used on the attached government forms **IS NOT** the number issued under the authority of 20 C.F.R. §422.104, which can only lawfully be issued to federal employees, agents, and benefit recipients, none of which describe the Submitter. See and rebut the following if you disagree:
Registration of Compelled Social Security Trustee, Form #06.002
<http://sedm.org/Forms/FormIndex.htm>
4. The term "Employer Identification Number" or "EIN" as used on the attached government forms **IS NOT** the number issued under the authority of 26 U.S.C. §6109 or any other Act of Congress. Instead, it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
5. The term "Taxpayer Identification Number" or "TIN" as used on the attached government form **IS NOT** the number issued under the authority of either 26 U.S.C. §6109 or any other Act of Congress. Instead it means a "Nontaxpayer Identification Number" or "NIN" as defined above.

8. All "Nontaxpayer Identification Numbers" or "NINs", or any other synonym described in this section and included in any form or attachment included herein or submitted on any previous government form are the exclusive, licensed, copyrighted intellectual property of the Submitter. They are protected by the Copyright Act codified in Title 17 of the U.S. Code and this license agreement. Any use by the government of this property for any commercial or government purpose, including tax collection, is **STRICTLY PROHIBITED**. Each unauthorized use is punishable by a penalty of \$100,000 per incident plus any tax or penalty assessment associated with the unauthorized use.
7. Providing any kind of STATUTORY identifying number on any government form shall NOT be evidence of consent to engage in a privileged "trade or business" franchise as described in 26 U.S.C. §7701(a)(26). Instead, it shall be evidence of NON-consent to engage in said franchise and a formal request to criminally prosecute the employer, financial institution, and/or government entity associated with the submission for criminal racketeering in violation of 18 U.S.C. §1956 and "extortion under the color of law" for compelling the use of said identifying number in violation of 42 U.S.C. §408.

WARNING! You may not lawfully use any government issued identifying number identified in any federal statute in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 C.F.R. §422.103(d), Taxpayer Identification Number (TIN) as defined in 26 U.S.C. §6109, or Employer Identification Number (EIN) as defined in 26 U.S.C. §6109. Submitter:

1. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in 26 U.S.C. Subtitle A. See: <https://sedm.org/Forms/06-AvoidingFranch/SSNNotEligible.pdf>.
2. Is not voluntary surety for a fictional statutory "U.S. person" (26 U.S.C. §7701(a)(30)) for which a "Taxpayer Identification Number" may lawfully be used pursuant to 26 U.S.C. §6109 and 26 C.F.R. §301.6109-1.
3. May not lawfully use or possess any government statutory identifying number because it is "public property" which belongs to the government pursuant to 20 C.F.R. §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
4. Is appearing here as a PRIVATE HUMAN and not a PUBLIC OFFICER (such as a "taxpayer", "person", or "individual") in custody of any government right or property. If you compel me to use a STATUTORY government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of 18 U.S.C. §654. You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
5. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of 18 U.S.C. §1028(a)(7), 18 U.S.C. §1028A, and a civil violation of 42 U.S.C. §408(a)(7) and 42 U.S.C. §405(c)(2)(C)(i). He would like to prevent a recurrence of this behavior again.
6. Will file a criminal complaint in connection with the use of any government issued STATUTORY identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of 42 U.S.C. §408. This form constitutes such a criminal complaint if its terms are violated.

If the number "000-00-0000" appears in the TIN or SSN block on the attached government form, then it means that I don't have a validly issued STATUTORY SSN or TIN. Consequently, I am not "federal personnel" as indicated in 5 U.S.C. §552a(a)(13).

If a number other than "000-00-0000" for the SSN/TIN was provided on the attached government form:

1. It was provided under unlawful duress because the agent accepting the form threatened to withhold something essential to my survival and employment if I would not provide a number. It is a CRIME to compel the use of such numbers per 42 U.S.C. §408(a)(8).
2. The number shall be treated AS IF it were "000-00-0000", regardless of what it says.
3. The acceptance agent, by instituting duress in compelling the use of government numbers, is attempting to convert constitutional rights into statutory privileges and franchises, which is a CRIMINAL CONSPIRACY against my rights punishable under 18 U.S.C. §241. Anyone who does any of the following is party to said conspiracy:
 - 3.1. Anyone he or she talked to about how to circumvent my attempts to avoid enumeration is party to said conspiracy.
 - 3.2. Anyone who fails or omits deliberately to prosecute the crimes indicated herein.
4. The number provided is NOT the number described in 26 U.S.C. §6109, 20 C.F.R. §422.103(d), or any other federal law, statute, or regulation. Hence, it is not subject to being either true, false, factual, or consistent with any record in possession of any government. The clerk said it was their "POLICY" (not LAW, but POLICY) to require a number and could show me no law. Well, if he or she can invent such policy, then I can INVENT a Nonstatutory number that conforms with the POLICY but also is equally not subject to or susceptible to the requirements of the law. The constitution protects the equality of ALL PERSONS, and hence, I have the EQUAL right to make "POLICY" to counteract the DOS's policy to prevent injury to my own private rights.
5. The applicant, being under unlawful, criminal duress, does not vouch for the accuracy of said number. Instead, it is NONFACTUAL political beliefs and opinions that are not admissible as evidence in any legal proceeding and not legally actionable in any manner.
6. The applicant does not "have" a number described in 26 U.S.C. §6109, 20 C.F.R. §422.103(d) and cannot legally "have" such a number. One can only "have" something that they own and control. I don't control the number because if I did, I could tell the government they CANNOT use it, so it must not be mine. The notion of "property" implies the right to FORBID other people from using or benefitting from something so I must not "OWN" a government number. Both the Social Security Card and 20 C.F.R. §422.103(d) say the card and the number belong to the GOVERNMENT and not the applicant, and therefore it is a legal and rational impossibility for me to "have" government property unless I am a public officer managing government property and serving in an official capacity. In fact, I DO NOT consent to represent a public office in the government and it is a crime to unilaterally elect or appoint myself into such an office. Furthermore, filling out an SS-5 form or W-9 form and asking for such a number cannot and does not CREATE any public office in the government and any attempt to use it for that purpose is a violation of 18 U.S.C. §912. It is acknowledged as a CRIME to use government property such as a statutory SSN or TIN for a private purpose or personal benefit. Hence, the number provided MUST be described herein as NOT corresponding with anything described in any federal law and NOT to be used for any enforcement or government purpose because not connected with any existing application the government has ever received.
7. The power to create is the power to define, and since I created the form being processed, then I am the only one who can define both the meaning or the intended meaning of every word or phrase on the form. And I must do so in order to avoid being victimized by the self-serving presumptions of others or conferring undue discretion to a government bureaucrat or judge to INVENT a meaning I didn't intend in violation of the separation of powers.

If a Social Security Number (SSN) or Taxpayer Identification Number (TIN) other than "000-00-0000" was provided on the application, recipient of this form is requested to prosecute the acceptance agent for compelled use of Social Security Numbers under 42 U.S.C. §408(a)(8), and identity theft under 42 U.S.C. §405(c)(2)(C)(i); 42 U.S.C. §408(a)(7); 18 U.S.C. §1028(a)(7); 18 U.S.C. §1028A for the commercial abuse of my identity for personal gain without my consent.

SECTION 4: DEFINITION OF KEY "WORDS OF ART" ON ALL ATTACHED GOVERNMENT FORMS

"When words lose their meaning, people will lose their liberty."
[Confucius, circa 600 B.C.]

This section shall and does define key terms used on any associated or attached government forms and all evidence submitted in this case on both sides, all correspondence received by the federal or state governments about me sent by third parties, or any correspondence sent by any state or federal government to me. The time period to which these definitions relate are the past, present, and future. This form is necessitated by the fact that:

1. The Bible makes it a religious sin to "presume" anything. See Numbers 15:30, NKJV.
2. It would therefore be a religious sin to either presume or to condone or encourage others to presume.
3. There is no credible definition for any of the words used on any government form and the IRS Internal Revenue Manual Section 4.10.7.2.8 says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY.
4. The Courts have also said that what the IRS says is untrustworthy as well.

Therefore, I as the human being originating this communication with the government am the only credible source of definitions for the words that I use. The power to create implies the power to define, and I'm the one creating here. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

As a general rule, NONE of the terms used on any government form I submit, have submitted, or will submit imply or may be interpreted as any word or "term" used in any federal or state statute. All such submissions, in fact, are compelled and may be interpreted as prima facie evidence of DURESS. The Submitter is, always has been, and always will be EXCLUSIVELY PRIVATE and therefore beyond the reach of any federal or state statute. He/she does not intend, by submitting any government form, to waive his/her/its sovereignty or sovereign immunity or apply for or accept any government "benefit". Instead, he/she seeks ONLY to recover monies STOLEN from him/her or prevent them from being STOLEN to begin with:

"As independent sovereignty, it is State's province and duty to forbid interference by another state or foreign power with status of its own citizens. *Roberts v Roberts* (1947) 81 C.A.2d. 871, 185 P.2d. 381."
[Black's Law Dictionary, 4th Ed., p 1300]

"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 826."
[In re Young, 236 B.R. 886 (Bankr.M.D.Fla., 1999)]

The ability to make definitions originates from a PROPERTY interest in the thing defined by the person creating the definition. It is against my religion to accept, use, or "benefit" from any such government property and thus, to BECOME a public officer in charge of the property of the public. The following for proof:

The "Public Juris" or "Public Rights SCAM": <http://sedm.org/the-public-juris-or-public-rights-scam/>

"But when Congress creates a statutory right in 'judicial' or 'public right' in this case, such as a 'trade or business', it clearly has the discretion, in defining that right to create presumptions, or assign burdens of proof, or prescribe remedies. It may also provide that persons seeking to vindicate that right must do so before particularized tribunals created to perform the associated administrative tasks related to that right. PRIS Such provisions do, in a sense, affect the exercise of judicial power, but they are also incidental to Congress' power to define the right that it has created. No comparable justification exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial grounds into functions that have traditionally been performed by the judiciary cannot be characterized merely as incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest unwarranted encroachment upon the judicial power of the United States, which our Constitution reserves for Art. III courts."
[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

Below are the PRIVATE definitions I provide of all key "words of art" commonly found on government forms as a SUBSTITUTE for statutory definitions in order avoid using or accepting the PROPERTY represented by the civil statutory status:

1. **"law"**: When used in connection with a civil statutory obligation by either party, shall mean a voluntary civil franchise available only to those domiciled within the exclusive jurisdiction of the government grantor of the civil franchise. Government as moving party enforcing any obligation under such "law" agrees to meet the burden of proof that the party against which they are enforcing said obligation:
 - 1.1. Is lawfully serving in a public office in the government granting the franchise.
 - 1.2. Is either consensually domiciled on federal territory or representing an entity so domiciled under Federal Rule of Civil Procedure 17.
 - 1.3. Has the capacity to alienate Constitutional rights because either physically present on federal territory OR occupying an office that is executed ONLY where EXPRESSLY authorized per 4 U.S.C. §72. They furthermore agree to provide the statute EXPRESSLY authorizing the exercise of the office in the PLACE they are trying to enforce.

In the absence of EXPRESSLY satisfying the above burden of proof with admissible evidence signed under penalty of perjury, both parties to any enforcement action stipulate that there is CONCLUSIVE PRESUMPTION against any civil enforcement authority of that civil statutory provision which is referred to with the term "law". Parties also acknowledge that any attempt to enforce an obligation UNDER said franchise without the requirement of domicile is a PRIVATE contracting exercise that is NOT a government function and which may therefore NOT lawfully be protected with sovereign, official, or judicial immunity. For details, see and rebut: Why Statutory Civil Law is Law for Government and Not Private Persons, Form #06.037; <http://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>
2. **"taxpayer"**:
 - 2.1. A fictional creation of Congress.

- 2.2. Described in 26 U.S.C. §7701(a)(14) and 26 U.S.C. §1313.
- 2.3. A civil statutory status that is domiciled in the "United States" (federal zone, not a state of the Union) as defined in 26 U.S.C. §7701(a)(9) and (a)(10) as required by Federal Rule of Civil Procedure 17.
- 2.4. Not a human being.
- 2.5. Animated by a human being under criminal compulsion to accept the civil obligations attached to the status in violation of the Thirteenth Amendment, human trafficking laws, identity theft criminal statutes, and criminal laws prohibiting peonage.
- 2.6. Suffers the disabilities of someone who has surrendered ALL of their constitutional rights and exchanged them for statutory public privileges. See Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 66 S.Ct. 466 (1936), Brandeis Rules, Rule 8.
- See "nontaxpayer" later. It is BAD ENOUGH that I am a victim of human trafficking as a target of illegal tax enforcement and criminal identity theft, but to force me to submit a tax form that identifies me as a "taxpayer" who consents to the peonage to procure the PRIVILEGE of getting a criminal mafia to "leave me alone" (which is the legal definition of "justice", by the way) is unconscionable.
3. "nontaxpayer": A party who:
- 3.1. Does not consent to the obligations of a statutory "taxpayer" defined in 26 U.S.C. §7701(a)(14)
- 3.2. Is a victim of involuntary servitude, in violation of the Thirteenth Amendment, human trafficking, and peonage when or if the liabilities of "taxpayer" civil status are enforced against them. All just powers of government derive from CONSENT of the governed at a civil level at least and the Submitter does NOT consent to ANYTHING government offers.
4. "dollar": 1/20th of an ounce of gold. There is no statutory definition of "dollar" that equates a Federal Reserve Note with a dollar and the legal definition of "money" found in Black's Law Dictionary specifically excludes "notes" from the definition of "money". See: Exhibit 06.001: <http://sedm.org/Exhibits/ExhibitIndex.htm>
5. "frivolous": Truthful, accurate, and consistent with prevailing law and legal precedent. Remember, the key word in "IRS" is "Service". I'm the "customer" you serve and the customer is ALWAYS right! If you want to say something is wrong, you need to tell me it is incorrect and then explain all the legal authorities that justify why, consistent with the following basis for reasonable belief: Reasonable Belief About Income Tax Liability, Form #05.007 <http://sedm.org/Forms/FormIndex.htm>
- NOTE: Consistent with I.R.M. 4.10.7.2.9.8, I am NOT interested in any court ruling below the supreme Court, because if the "Service" is not bound by anything below the U.S. Supreme Court, then neither am I nor should I.
6. "meritless": See "frivolous" above.
7. "United States": means the United States government corporation defined in 26 U.S.C. §3002(15)(A) and excludes states of the Union as used in the Constitution of the United States of America.
8. "State": Means the "State" defined in 4 U.S.C. §110(d) as a federal territory or possession and not any state of the Union.
9. "individual":
- 9.1. A fictional creation of Congress and a public office in receipt, custody, control, or "benefit" of federal property described in 5 U.S.C. §553(a)(2).
- 9.2. Subject to federal jurisdiction under Article 4, Section 3, Clause 2.
- 9.3. Who serves ONLY in the District of Columbia as required by 4 U.S.C. §72.
- 9.4. Is defined in 26 C.F.R. §1.1441-1(c)(3) as an "alien" or "nonresident alien".
- 9.5. Is domiciled in the District of Columbia as required by Federal Rule of Civil Procedure 17.
- 9.6. Excludes "resident alien individuals" as defined in 26 U.S.C. §7701(b)(1)(A) and "nonresident alien individuals" as defined in 26 U.S.C. §7701(b)(1)(B).
- 9.7. Includes the definition found in 5 U.S.C. §552a(a)(2), who are all "domiciliaries" of the "United States".
- 9.8. Includes the statutory "citizens and nationals of the United States" defined in 8 U.S.C. §1401.
- 9.9. Excludes those who are "nonresident aliens" not engaged in a "trade or business" who have no earnings from the "United States" government as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 26 U.S.C. §664(c)(3) and whose estate is a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31) such as the submitter.
- 9.10. Excludes human beings who do not consent to receive or pay for any government benefit or privilege, including the Submitter. They have a property right as owners of themselves and their constitutionally protected private property to NOT receive benefits and only pay for those they consent to. This is an expression of their "right to exclude" that is the expression of that property right.
- 9.11. Is a de facto office if exercised outside the statutory "United States" federal corporation or "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10). See: Challenge to Income Tax Enforcement Authority Within Constitutional States of the Union, Form #05.52; <https://sedm.org/Forms/05-Memlaw/ChallengeToIREnforcementAuth.pdf>
- Any attempt to impute or enforce this status against those who do not consent to receive federal benefits such as the Submitter constitutes peonage, Thirteenth Amendment Slavery, human trafficking, and criminal identity theft.
10. "employee": Defined as a human being and not a statutory "person" who:
- 10.1. Works for a "private employer" and not a "public employer" or any state or federal government, who is NOT engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26), and who has no liability to deduct, withhold, or pay any tax described in 26 U.S.C. Subtitles A, B, or C.
- 10.2. Is NOT the legal entity described in 26 U.S.C. §3401(c) or 26 C.F.R. §31.3401(c)-1 or any other statute or regulation published by the United States federal government.
11. "employer": Someone who has "employees" as defined in the previous item.
12. "exempt": Definition:
- 12.1. Not subject to any provision within the Internal Revenue Code Subtitles A or C.
- 12.2. Not an "individual" (26 C.F.R. §1.1441-1(c)(3)) or "person" (26 U.S.C. §7701(c)) or "taxpayer" (26 U.S.C. §7701(a)(14)) within the Internal Revenue Code.
- 12.3. Entire estate is a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31).
- 12.4. Not the entity described in 26 U.S.C. §7701(b)(5) as an "exempt individual", because not the "individual" defined in 26 C.F.R. §1.1441-1(c)(3) or any other state or federal statute, code, or law.
13. "citizen", "U.S. citizen", "citizen of the United States": A statutory "citizen and national of the United States" defined in 8 U.S.C. §1401 and excludes the term "Citizen" or "citizen of the United States" as used in the Constitution of the United States of America.
14. "resident": Means an alien with a legal domicile or "residence" in the "United States", which includes the territories and possessions of the "United States" and excludes states of the Union. In the context of the Internal Revenue Code, "resident" means a public office in the national government.

26 C.F.R. §301.7701-5 Domestic, foreign, resident, and nonresident persons

"A domestic corporation is one organized or created in the United States, including only the States (and during the periods when not States, the Territories of Alaska and Hawaii), and the District of Columbia, or under the law of the United States or of any State or Territory. A foreign corporation is one which is not domestic. A domestic corporation is a resident corporation even though it does no business and owns no property in the United States. A foreign corporation engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident foreign corporation, and a foreign corporation not engaged in trade or business within the United States, as a nonresident foreign corporation. A partnership engaged in trade or business within the United States is referred to in the regulations in this chapter as a resident partnership, and a partnership not engaged in trade or business within the United States, as a nonresident partnership. Whether a partnership is to be regarded as resident or nonresident is not determined by the nationality or residence of its members or by the place in which it was created or organized."

[Amended by T.D. 8813, Federal Register: February 2, 1999 (Volume 64, Number 21), Page 4967-4975]

IMPORTANT NOTE: Whether a "person" is a "resident" or "nonresident" has NOTHING to do with the nationality or residence, but with whether it is engaged in a "trade or business"

15. **"wage" or "wages":**
 - 15.1. The term defined in 26 U.S.C. §3401(a).
 - 15.2. Excludes earnings of "nonresident aliens" such as the Submitter who render services OUTSIDE the "United States" federal corporation pursuant to 26 C.F.R. §31.3401(a)(6)-1(b) in the case of income tax and 26 C.F.R. §31.3121(b)-3(g)(1) in the case of Social Security.
 - 15.3. Excludes earnings of human beings who are not engaged in a "public office" or a "trade or business" or who have not made an "election" to associate their earnings with a "public office" by voluntarily submitting an "agreement" pursuant to 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1. Consequently, anyone who does not submit an IRS form W-4 and who is not otherwise engaged in a "public office" earns no reportable "wages" or "gross income" in connection with their labor pursuant to 26 C.F.R. §31.3401(a)-3(a), and 26 C.F.R. §31.3402(p)-1.
16. **"trade or business":** Defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office". Excludes anything or class of thing not expressly described somewhere in the Internal Revenue Code. See: The "Trade or Business" Scam, Form #05.001 <http://sedm.org/Forms/FormIndex.htm>
17. **"gross income":** Profit originating from within the United States government corporation and earned by a federal instrumentality. Pursuant to 26 U.S.C. §871, said profit must either originate from the District of Columbia or abroad pursuant to 26 U.S.C. §911 but may not originate within any state of the Union.
18. **"beneficial owner":** Defined as a human being who is:
 - 18.1. NOT the entity described in 26 C.F.R. §1.1441-1(c)(6) or any other statute or regulation published by the United States federal government.
 - 18.2. A "nonresident alien" not engaged in a "trade or business".
 - 18.3. A "nontaxpayer" not subject to any provision of Internal Revenue Code Subtitles A, B, or C.
19. **"U.S. person":** Defined as:
 - 19.1. NOT the entity described 26 U.S.C. §7701(a)(30) or any other statute or regulation published by the United States federal government.
 - 19.2. Those domiciled in either a state of the Union or a foreign country on land not under the exclusive jurisdiction of the United States Federal Government as documented in 40 U.S.C. §3112.
 - 19.3. Not subject to any act of Congress.
20. **"permanent address":** Defined as one's legal domicile of an alien, which Submitter is NOT. See: Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002 <http://sedm.org/Forms/FormIndex.htm>
21. **"personal services":** Defined as services which:
 - 21.1. Are NOT connected with a "trade or business" or a "public office" within any government or any other government "franchise".
 - 21.2. Are NOT the term defined in 26 C.F.R. §1.469-9(b)(4).
 - 21.3. Are NOT defined or referenced anywhere within any statute or regulation published by the United States federal government and therefore entirely beyond the jurisdiction of the government to regulate.
 - 21.4. Are connected with labor of a human being that is not subject to withholding, attachment, or taxation of any kind:

"Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will..."
[The Antelope, 23 U.S. 65; 10 Wheat 55; 6 L.Ed. 208 (1825)]
22. **"transferor":** Defined as all the following:
 - 22.1. The entity or human being selling real property that is NOT located in the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10), not connected with a "trade or business" as defined in 26 U.S.C. §7701(a)(28).
 - 22.2. The owner of real property that is not subject to the Federal Investment in Real Property Transfer Act (FIRPTA), 26 U.S.C. §897, the proceeds of which is not "gross income" as described in 26 U.S.C. §81 and which does not originate from "sources within the United States" described in 26 U.S.C. §871.
 - 22.3. NOT the entity defined in 26 U.S.C. §1445(f)(1)
 - 22.4. NOT the "taxpayer" defined in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313.
23. **"sovereign":** The word "sovereign" when referring to humans or governments means all the following:
 - 23.1. A human being and NOT a "government". Only human beings are "sovereign" and only when they are acting in strict obedience to the laws of their religion. All powers of government are delegated from the PEOPLE and are NOT "divine rights". Those powers in turn are only operative when government PREVENTS the conversion of PRIVATE rights into PUBLIC rights. When that goal is avoided or undermined or when law is used to accomplish involuntary conversion, we cease to have a government and instead end up with a private, de facto for profit corporation that has no sovereign immunity and cannot abuse sovereign immunity to protect its criminal thefts from the people.

- 23.2. EQUAL in every respect to any and every government or actor in government. All governments are legal "persons" and under our Constitutional system, ALL "persons" are equal and can only become UNEQUAL in relation to each other WITH their EXPRESS and NOT IMPLIED consent. Since our Constitutional rights are unalienable per the Declaration of Independence, then we can't become unequal in relation to any government, INCLUDING through our consent.
- 23.3. Not superior in any way to any human being within the jurisdiction of the courts of any country.
- 23.4. Possessing the EQUAL right to acquire rights over others by the same mechanisms as the government uses. For instance, if the government encourages the filing of FALSE information returns that essentially "elect" people into public office without their consent, then we have an EQUAL right to elect any and every government or officer within government into our PERSONAL service as our PERSONAL officer without THEIR consent. See: Correcting Erroneous Information Returns, Form #04.001: <http://sedm.org/Forms/FormIndex.htm>
- 23.5. Subject to the criminal laws of the jurisdiction they are physically situated in, just like everyone else. This provision excludes "quasi criminal provisions" within civil franchises, such as tax crimes.
- 23.6. The origin of all authority delegated to the government per the Declaration of Independence.
- 23.7. Reserving all rights and delegating NONE to any and every government or government actor. U.C.C. 1-308 and its predecessor, U.C.C. 1-207. Any government offers in commerce are hereby rejected and any consideration provided in connection with any government franchise hereby constitutes a GIFT rather than a GRANT or exchange that might create any obligation on my part.
- 23.8. Not consenting to any and every civil franchise offered by any government.
- 23.9. Possessing the same sovereign immunity as any government. Hence, like the government, any government actor asserting a liability or obligation has the burden of proving on the record of any court proceeding EXPRESS WRITTEN consent to be sued before the obligation becomes enforceable.
- 23.10. Claiming no civil or franchise status under any statutory franchise, including but not limited to "citizen", "resident", "driver" (under the vehicle code), "spouse" (under the family code), "taxpayer" (under the tax code). Any attempt to associate a statutory status and the public rights it represents against a non-consenting party is THEFT and SLAVERY and INJUSTICE.
- 23.11. Acting as a fiduciary, agent, and trustee on behalf of God 24 hours a day, seven days a week as an ambassador of a legislatively foreign jurisdiction and as a public officer of "Heaven, Inc.", a private foreign corporation. God is the ONLY "sovereign" and the source of all sovereignty. We must be acting as His agent and fiduciary before we can exercise any sovereignty at all. Any attempt by so-called "government" to interfere with our ability to act as His fiduciaries is a direct interference with our right to contract and the free exercise of religion. See: Delegation of Authority Order from God to Christians, Form #13.007: <http://sedm.org/Forms/FormIndex.htm>
- 23.12. Capable of being civilly sued ONLY under the common law and equity and not under any statutory civil law. All statutory civil laws are law for government and public officers, and NOT for private human beings. They are civil franchises that only acquire the "force of law" with the consent of the subject. See: Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037: <http://sedm.org/Forms/FormIndex.htm>
- 23.13. Protected from the civil statutory law by the First Amendment requirement for separation of church and state because we Christians are the church and our physical body is the "temple" of the church. See: 1 Cor. 6:18.
- 23.14. Responsible for all the injuries they cause to every other person under equity and common law ONLY, and not under civil statutory law.
24. **"statutory"**: When used as a prefix to any other term, means that the term it precedes pertains only to federal territory, property, rights, or privileges under the exclusive jurisdiction of the national government. Includes NO private property.
25. **"constitutional"**: When used as a prefix to any other term, means that the term it precedes pertains only to land, property, rights, or privileges under the exclusive jurisdiction of a state of the Union and not within the civil or criminal jurisdiction of the national government.
26. **"benefit"**: Defined as follows:
- "Benefit: Advantage; profit; fruit; gain; interest associated with a specific transaction which conveys a right or property interest which:*
1. *is not dispensed by an administrative agency of any state or federal government, but by a private individual.*
 2. *Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
 3. *is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private business activity beyond the core purposes of government".*
 4. *Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
 5. *is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in equity within a true, Article III constitutional court and NOT a legislative franchise court.*
 6. *True constitutional courts are provided in which to litigate disputes arising under the benefit and those with said disputes are not required to exhaust administrative remedies with an executive branch agency BEFORE they may litigate. These constitutional courts are required to produce evidence that they are constitutional courts with OTHER than strictly legislative franchise powers when challenged by the recipients of said benefits.*
 7. *The specific value of the consideration can be quantified at any time.*
 8. *Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not been received or employed either partially or in full.*
 9. *Has all contributions paid in refunded if they die and never collect any benefits.*
 10. *Participation in the program is not also attached to any other government program. For instance, being a recipient of "social insurance" does not also make the recipient liable for unrelated or other federal taxes.*
 11. *The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the subjective whims of any judge or jury.*
 12. *If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non-interest bearing promissory notes that are not lawful money and are backed by nothing.*
 13. *The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for failure to participate.*
 14. *The identifying numbers, if any, that administer the program may not be used for identification and may not be shared with or used by any nongovernmental entity other than the recipient him or her self.*
 15. *May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, 18 U.S.C. §597, and 18 U.S.C. §201.*
 16. *During any litigation involving the "benefit", both the grantor and the grantee share equal obligation to prove that equally valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute lawful money or therefore consideration.*
 17. *Does NOT include a return of monies UNLAWFULLY withheld against a non-taxpayer. It is not a commercial "benefit" or "purposeful exaltment" to have property STOLEN by a corrupted government returned to me.*
- Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY and a TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18 U.S.C. §1583, 42 U.S.C. §1984, and the Thirteenth Amendment.*

Receipt of the attached government application constitutes consent by the recipient of the application to use the above definition of "benefit" in any disputes that might arise over this transaction. Government recipient and its agents, employees, and assignees forfeit their right as private individuals acting in any government office to define the term "benefit" and agree to use ONLY the above definition.

27. Because the Submitter is ineligible for and does not seek any kind of "benefit" by submitting any of the attached forms, the Submitter and Recipient both stipulate that the perjury statement has no "materiality" because it cannot produce any kind of injury to the Recipient. The following table summarizes the meaning of various geographical terms used in the context of federal and state law, and these definitions also apply to all government forms submitted by Submitter or correspondence sent by the Recipient to the Submitter in the past, present, and future:

Table 1: Summary of meaning of various terms and the contexts in which they are used

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" ¹	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ² (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ³	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States ⁴	Federal United States ⁴	United States* the country	Federal United States ⁴	Federal United States ⁴

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under Title 48 of the U.S. Code⁴, and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code Subtitle A. The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in Citizenship, Domicile, and Tax Status Options, Form #10.003. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States**) mentioned in the Constitution for the United States of America.

All CIVIL statutory terms TO WHICH OBLIGATIONS AND PRIVILEGES attach are limited to territory over which Congress has EXCLUSIVE GENERAL Jurisdiction. All of the statutes TO WHICH CIVIL OBLIGATIONS AND PRIVILEGES ATTACH indicated in the statutes (including those in 8 U.S.C. §§1401 and 1408) STOP at the border to federal territory and do not apply within states of the Union. I cannot have a status in a place that I am not civilly domiciled, and especially a status that I do NOT consent to and to which rights and obligations attach. Otherwise, the Declaration of Independence is violated because I am subjected to obligations that I didn't consent to and am a slave. This is proven in:

Your Exclusive Right to Declare and Establish Your Civil Status, Form #13.008

DIRECT LINK: <http://sedm.org/Forms/13-Self/FamilyChurchGovnce/RightToDedStatus.pdf>

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

As the U.S. Supreme Court held, all law is prima facie territorial and confined to the territory of the specific state. The states of the Union are NOT "territory" as defined, and therefore, all of the CIVIL STATUTES found in Title 8 of the U.S. Code CONNECTED WITH UNITED STATES TERRITORY AND DOMICILIARIES do not extend into or relate to anyone civilly domiciled in a constitutional state, regardless of what the definition of "United States" is and whether it is GEOGRAPHICAL or GOVERNMENT sense. As held by the U.S. Supreme Court in the License Tax Cases, Congress cannot lawfully offer or extend any federal franchise or the statutes that enforce it into a foreign jurisdiction such as a state of the Union. If it does, it is engaging in a "commercial invasion" in violation of Article 4, Section 4 of the United States Constitution. That is why public offices, which are a franchise, are limited by 4 U.S.C. §72 to being exercised ONLY in the District of Columbia and NOT ELSEWHERE. Furthermore, it is a violation of the legislative intent of the constitution and criminal activity to: 1. Make an ordinary CONSTITUTIONAL and PRIVATE citizen into a PUBLIC officer in the government; 2. Pay PUBLIC monies or "benefits" to ordinary PRIVATE CITIZENS.; 3. Bribe or entice and PRIVATE human to become a PUBLIC OFFICER in exchange for "benefits". This would eliminate all PRIVATE property and replace a CONSTITUTIONAL government with a gigantic, corporate, SOCIALIST monopoly and employer of EVERYONE in violation of the Sherman Anti-Trust Act.

¹ See California Revenue and Taxation Code, §6017.

² See California Revenue and Taxation Code, §17018.

³ See, for instance, U.S. Constitution Article IV, Section 2.

⁴ See <https://www.law.cornell.edu/uscode/title48>

Any and every attempt by the Recipient or any government actor to associate the Submitter of this form with any statutory civil status found in federal or state statutes is hereby declared to be an act of criminal identity theft as described in the document below. This attachment hereby formally requests any and every government employee who becomes aware of such identity theft to prosecute and report it by every available means or be guilty of misprision of felony and become an accessory after the fact if they don't (18 U.S.C. §§3 and 4):

Government Identity Theft, Form #05.046

DIRECT LINK: <http://sedm.org/Forms/05-MemLaw/GovernmentIdentityTheft.pdf>

FORMS PAGE: <http://sedm.org/Forms/FormIndex.htm>

SECTION 5: PRIVACY ACT WARNING

1. The information contained in this submission is protected by the Privacy Act, 5 U.S.C. §552a.
2. Submitter is neither a domiciliary of the "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10), a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401, a statutory "U.S. resident" pursuant to 26 U.S.C. §7701(b)(1)(A), a "U.S. person" pursuant to 26 U.S.C. §7701(a)(30), or an "individual" as defined in 5 U.S.C. §552a(a)(2) and 26 C.F.R. §1.1441-1(c)(3). As such, Submitter is not subject to any provision within the Privacy Act but the recipient, as a government entity, is.
3. 5 U.S.C. §552a(b) indicates that the government MUST have my consent to use or transmit or store any information about me and I DO NOT give said consent.
4. Recipient is warned that the Submitter **DOES NOT GIVE** his consent to store, use, or transmit any of the information contained herein in electronic form, and especially is not authorized to share any of this information with any other federal or state agency, bureau, instrumentality of any description. This information is licensed and copyrighted and may not be used for ANY commercial or governmental purpose OTHER than the terms expressly cited herein. Any other use is hereby stipulated by all parties as a violation of the Fourth Amendment right of privacy.

SECTION 6: MANDATORY FRANCHISE AGREEMENT

This franchise agreement activates if the recipient or his agents or assigns makes any commercial use of the information provided so as to benefit themselves or their agents, assigns, or employer at the expense of the Submitter. This agreement is the "compensation" demanded under the Fifth Amendment Takings clause, for any interest asserted by any government in my labor or property. Without such compensation, a violation of the Fifth Amendment and a THEFT has occurred. Examples of activities that activate this franchise agreement include but are not limited to:

1. Every disclosure or use of information provided in connection with this application to any third party by the recipient of this application or any agent or officer of the recipient.
2. Making any demands on my personal time.
3. Enforcing any obligation against me without evidence that I EXPRESSLY consented in writing to said obligation.
4. Making any presumptions about my civil status in conflict with that documented here. This includes but is not limited to "taxpayer", "driver", "spouse", "citizen", "resident", "person", etc.
5. Assigning or enforcing any civil statutory status that I did not expressly consent to IN WRITING. This ALSO includes the use or compelled use of any government identifying number, including Social Security Numbers and Taxpayer Identification Numbers. 42 U.S.C. §408(a)(8) makes it a crime to compel the use of such numbers and I do NOT consent to their use and cannot lawfully use them.
6. Demanding property or money of any kind either directly from me or from third parties in control or custody of my property.
7. Sending collection notices.
8. Filing liens, levies, etc.
9. Filing defamatory information with credit reporting agencies.
10. Demanding discovery of any kind, and especially if the submitter doesn't have EQUAL right to conduct discovery on the recipient or any government he or she may represent as its agent.

Any of the above activities makes the recipient and his or her government employer into an agent, officer, trustee, transferee, and fiduciary under the terms of this franchise agreement and thereby causes a waiver of official, judicial, and sovereign immunity pursuant to the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.

Information submitted on this form is NOT classified as a "business record" and therefore not subject to disclosure to any third party under the business records exception to the Fourth Amendment. Instead, all information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference into this submission.

Injury Defense Franchise and Agreement, Form #06.027

<http://sedm.org/Forms/FormIndex.htm>

The above franchise shall govern any and all commercial or governmental uses of information relating to, or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

The Fourth Amendment makes information about the Submitter, a human and not a statutory "person", "property" in a legal sense and protects that property. The attached government application/form is invalid, false, fraudulent, and perjurious WITHOUT this form also included or without being covered by this franchise agreement. The perjury and/or fraud, in turn, is committed by the Recipient and not the Submitter when or if this attachment is removed or redacted from the original application.

Recipient of this form and all parties utilizing information about the Submitter/applicant, including information provided in connection with this transaction agree not to employ this information for any of the following purposes:

1. Any commercial purpose in relation to any government.

2. In connection with the administration of any government franchise, including but not limited to Social Security, Medicare, income taxation ("trade or business" franchise)
3. The enforcement of any licensed activities such as driver's licenses, marriage licenses, or professional licenses, which are also franchises.
4. Any civil or criminal law enforcement activity.

Recipient of this information agrees to grant to applicant witness immunity pursuant to 18 U.S.C. §6002 in connection with any legal proceeding that uses information about me provided in connection with this application. If they are not authorized to grant said immunity by their employer, they agree to become the "substitute defendant" in said proceeding and authorize the Submitter to submit an IRS form 56 on their behalf making them legally into the substitute defendant.

Pursuant to 5 U.S.C. §552a(b), recipient and his officers, agents, and assigns may not lawfully maintain records about me without my express written consent, which I do NOT give, have no delegated authority from my God to give, and have retroactively withdrawn by filing a public notice with the U.S. government and state government. Therefore:

1. Any records in your possession pertaining to me other than the licensed and copyrighted application herein provided, and the attached government application/form are being maintained ILLEGALLY if this franchise agreement is being violated.
2. You do not have my consent to store or use any of my personal information other than my name and physical characteristics and ONLY to enforce my constitutional right to be left alone and NOT acquire any status under federal civil law.
3. You do not have my permission to share any of my personal information with any other federal or state agency or bureau or private company, including the Internal Revenue Service. If you do, you agree personally to pay me \$500,000 for each wrongful or unauthorized disclosure.
4. You do not have my permission to use any of the information provided for any purpose which commercially benefits you personally, that of your employer, or any government.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory "trade or business" per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

*"Cuius est commodum ejus debet esse incommodum.
He who receives the benefit should also bear the disadvantage."*

*"Qui sentit commodum, sentire debet et onus.
He who derives a benefit from a thing, ought to feel the disadvantages attending it. 2 Bouv. Inst. n. 1433."
[Bouvier's Maxims of Law, 1854;
SOURCE: <http://flemingandlen.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]*

If litigation ensues involving this submission, any attached documents, or the relationship described in this document or the attachments and any government worker or judge institutes duress by interfering with my right to contract or associate by assigning a civil or statutory status that submitter does not have or consent to have in the context of the relationship of the parties, redefines terms already defined herein to have a different meaning in the context of the proceeding, or interferes with the enforcement of the franchise agreement herein, then:

1. Any commercial consequences created or protected by the duress become the responsibility of the source of the duress. All acts performed under illegal duress become the responsibility and liability of the source of the duress rather than the compelled actor.
2. In relation to me, this submission and all attachments shall instead constitute religious and political beliefs and speech that are not factual and not actionable for the purposes of the commercial relationships created by the duress.
3. This document shall serve as a civil commercial LIEN against the source of the duress for TWICE the amount of the commercial liability to the government created by the duress.

The above provisions are intended to avoid making me an accessory after the fact (18 U.S.C. §3) to CRIME committed by the judge, including perjury, slavery, FRAUD, witness tampering, abuse of legal process, conspiracy against rights, impersonating a public officer, etc.

*"You shall not circulate a false report. Do not put your hand with the wicked [judge] to be an unrighteous witness."
[Exodus 23:1, Bible, NKJV]*

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms, PAST, PRESENT, and FUTURE, in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2, 1042-S, 1098, and 1099. Any attempt to destroy or disassociate this or any other attachment is hereby stipulated by all parties to be criminal obstruction of justice and witness tampering.

Like government laws and franchises, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

SECTION 7: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RELATION TO THE GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. The terms of the trust indenture constraining his delegated authority are found in the Holy Bible Trust Indenture. The terms of that trust indenture are exhaustively enumerated in the following document:
Delegation of Authority Order from God to Christians, Form #13.007
<http://sedm.org/Forms/Formindex.htm>
3. Under the terms of the Holy Bible Trust Indenture, Submitter has NO DELEGATED AUTHORITY to:

- 3.1. Accept or consent to any duties or obligations toward, pay any monies to, or render any property or consideration to any government ruler, king, agent, or representative other than God's government on earth beyond that described herein. See section 4.7 of Form #13.007 above document.

"You shall have no other gods [including government, laws, or judges] before Me. You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; you shall not bow down to them nor serve them. For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments. (Exodus 20:3-6, Bible, NKJV)

"You shall make no covenant with them [foreigners], nor with their foreign government [rulers or judges]. They shall not dwell in your land and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them, lest they make you sin against Me. For if you serve their gods under contract or agreement, it will surely be a snare to you." (Exodus 23:32-33, Bible, NKJV)

"It is our true policy to steer clear of permanent alliances [contracts/covenants] with any portion of the foreign world." (George Washington, Farewell Address)

"Peace, commerce, and honest friendship with all nations — extending alliances [contracts, covenants, treaties] with none." (Thomas Jefferson, First Inaugural Address, March 4, 1801)

- 3.2. Act as a "public officer", instrumentality, or agent of the government in any capacity, and especially in the context of the "trade or business" franchise defined in 28 U.S.C. §7701(a)(26) as "the functions of a public office". I may ONLY serve the Lord and ONLY have allegiance and protection from Him and not any vain judge, ruler, or man. See section 4.7 of Form #13.007 above and Luke 16:13.

"Away with you, Satan! For it is written, 'You shall worship the Lord your God, and Him ONLY (NOT the government!) you shall serve [with your labor or your earnings from labor].'" (Jesus in Matt. 4:10, Bible, NKJV)

"You were bought at a price; do not become slaves of men [and remember that governments are made up exclusively of men]." (1 Cor. 7:23, Bible, NKJV)

4. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian.
5. Any express or implied agreements or contracts between the Submitter and the government that impose any duties upon the Submitter or convey any rights to the government or the Recipient of this form beyond those described herein must be deemed to have been undertaken without delegated authority and are therefore null and void ab initio.

"All persons dealing with public officers [or Heavenly officers] are bound to take notice of the [Biblical] law prescribing their authority and powers." (State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938))

"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the [Biblical] law does not sanction or permit," 243 U.S., at 406. [Id. for officers of Heaven] (High Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917))

"Where an executive officer, under his misconstruction of the [Biblical] law, has acted without or beyond the powers given him, the courts have jurisdiction to restore the status quo ante insofar as that may be done (offices omitted)." (United States v. Mott, 37 F.2d 860, 892 (10th Cir. 1930), Affirmed, Mott v. United States, 283 U.S. 747, 51 S.Ct. 642 (1931))

"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred [in the Holy Bible], or necessarily implied," 141 F.2d, at §13. (Youngblood v. United States, 141 F.2d 912 (8th Cir. 1944); Action to compel recorder to record tax liens)

"Whatever the form in which the [Heavenly] Government functions, anyone entering into an arrangement with the [Heavenly] Government takes the risk of having accurately ascertained that he who purports to act for the [Heavenly] Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress [or the Holy Bible] or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority," 332 U.S., at 384. (Federal Crop Ins. Corp. v. Wentz, 332 U.S. 380, 68 S.Ct. 1 (1947))

6. Any contracts or agreements entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
7. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document: Resignation of Compelled Social Security Trustee, Form #06.002 <http://seadm.org/Forms/FormIndex.htm>
8. Submitter reserves all his/her God given rights pursuant to U.C.C. §1-308 and its predecessor, U.C.C. §1-207 in relation to the ORIGINAL offer by the government in its unmodified or unamended tax forms.
9. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he/she is a foreign sovereign within the meaning of the Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97.
10. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him/her and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement. Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, Form #10.001 <http://seadm.org/Forms/FormIndex.htm>
11. Any obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the Fair Debt Collection Practices Act, 15 U.S.C. §1692g(b).

12. Recipient is reminded that if the government can enact an act requiring all contracts with the government to be in writing, then he has the equal right to enforce the same requirement upon the government upon reasonable notice of the existence of such requirement.

"Every man is supposed to know the law. A party who makes a contract with an officer for the government or of God's government without having it reduced to writing is knowingly exposing to a violation of duty on his part. Such a party aids in the violation of the law."
Cook v. United States, 95 U.S. 639 (1877)

SECTION 8: CONSTRAINTS PERTAINING TO YOUR RESPONSE TO THIS COMMUNICATION AND ALL COMMUNICATIONS WITH, TO, OR ABOUT THE SUBMITTER

Submitter/movant requires of the Recipient the following actions, in addition to those things mentioned in the attached government forms and associated correspondence:

1. That your response to this correspondence be signed under penalty of perjury, as required by 28 U.S.C. §8065. Anything not signed under penalty of perjury under the laws of my state shall be considered political speech that is inadmissible as evidence of any obligation pursuant to Federal Rule of Evidence 810. The Constitution of the United States and Section 1 of the Fourteenth Amendment both mandate equal protection of the laws. Equal protection means that you cannot require anything of me that I cannot also require of you. You, the public servant, cannot be greater than me, your Master.
2. That the Recipient and the parties construe that this attachment applies to ALL FUTURE SUBMISSIONS, even if not attached. Any later versions of this form attached to future petitions/motions/or responses shall retroactively supersede this form.
3. That the Recipient remain silent on all issues raised in this pleading which the Recipient concurs and agrees entirely with. Any facts or statements or admissions included in this pleading which are not denied or rebutted by either the Recipient or the opposing party with supporting evidence and under penalty of perjury shall therefore constitute an Admission to the truthfulness of each statement or conclusion as required by Federal Rule of Civil Procedure Rule 8(b)(6).
4. That the Recipient or the government party to this suit indicate "this matter was already settled or ruled upon" to indicate that it has NOT been ruled upon or settled and that they are EVADING the truth in the case where:
 - 4.1. They do not indicate the docket, page number, and line number and precise language WHERE the question proposed was precisely answered...OR
 - 4.2. They do not provide the specific answer requested to the question proposed by the Submitter of the pleading or petition that this document is attached to.
 - 4.3. They cite caselaw from a federal and not state court as their authority for an answer. Federal caselaw is inapposite and constitutes nothing but political propaganda and involves the courts in "political questions" in relation to those not domiciled on federal territory or lawfully serving in public offices within the government, such as the Submitter. Even the IRS refuses to recognize federal caselaw below the U.S. Supreme Court and so the Submitter invokes the same protection. See I.R.M. §4.10.7.2.9.8 for proof.
5. That unless otherwise provided by law or the Federal Rules of Civil or Criminal Procedure, this Recipient has 60 days in which to make a ruling after the filing of the final pleading/motion by the moving party to make a ruling. Any ruling which is delayed beyond 60 days would be an unreasonable and prejudicial denial of due process and obstruction of justice even if done by omission, in violation of 18 U.S.C. §1509. To otherwise allow the Recipient to ignore motions without limitation is to leave the moving party without any remedy at law, which is contrary to the principles of law. This provision is therefore intended to prevent such prejudicial bad faith delay tactics by the Recipient in the instant matter.
6. That the Recipient affirms its agreement with the facts and conclusions in this pleading by indicating that it doesn't have an obligation to respond to the issues raised herein or any part thereof. The oath of office of the judge establishes the affirmative fiduciary obligation to address these issues and any judge who does not honor his or her oath to support, defend and protect the Constitutional rights of the litigants under his or her care is acting not as a "public officer" or "judge", but as a private individual and de facto judge who is usurping public office with the goal of personal gain in violation of 18 U.S.C. §208 and 28 U.S.C. §456.

"...the maxim that the King for the Judge can do no wrong has no place in our system of government: yet it is also true, in respect to the State itself, that whatever wrong is attempted in its name is impossible to its government and not to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word or deed of the State, but is the more wrong and trespass of those individual persons who feignly speak and act in its name."

"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterate the line of demarcation that separates constitutional government from absolutism, free self-government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? The doctrine is not to be tolerated. The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth."
Forbes v. Greenhaw, 114 U.S. 270; 5 S.Ct. 903 (1885)

7. That the Recipient or the opposing counsel use the word "frivolous" to describe or identify any issue, fact, or legal argument raised by the Submitter that the Recipient regards as truthful, accurate, and correct on any issue.
8. I demand that your answers be consistent with what the government, the IRS, and the courts themselves say forms the ONLY basis for reasonable belief about tax liability, which is the Constitution, the Statutes at Large after January 2, 1939, and the rulings of the U.S. Supreme Court but not lower courts. DO NOT invoke the I.R.C. in your defense because I am not a "taxpayer" franchisee lawfully subject to it and because it is not positive law per 1 U.S.C. §204 and therefore not legal evidence of an obligation on my part. Prima facie evidence is nothing but presumption and all presumption is a violation of due process of law against a party protected by the Constitution such as the Submitter. According to the I.R.M. Section 4.10.7.2.9.8 listed in section 2 above, you may NOT cite any court ruling below the Supreme Court against anyone other than the litigant himself or herself. Please therefore DO NOT cite rulings of tax courts, district courts, or circuit courts because they are nothing more than political propaganda that is irrelevant to me as a party who is NOT a "public officer" or government franchisee. Only those domiciled on federal territory or lawfully engaged in a public office or who have consented to waive sovereign immunity as foreign sovereigns can be subject to the jurisdiction of the court and I am NONE of these. These GOVERNMENT requirements are documented in the following memorandum of law, which you are demanded to rebut within 30 days and rebut the admissions at the end or agree with and default to:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://secdm.org/Forms/FormIndex.htm>

SECTION 9: PERJURY STATEMENTS ON ATTACHED STANDARD GOVERNMENT FORMS

The perjury statement appearing on all government forms to which this form is attached is not materially modified in symbolic form, but regardless of what it says, the perjury statement contained in the Affirmation at the end of this form is the perjury statement that defines and replaces all such perjury statements. Without such a modification, I would be committing perjury under penalty of perjury to sign a form containing only the government's perjury statement found in 28 U.S.C. §1746(2) because I am a nonresident NOT:

1. Described in 28 U.S.C. §1746(2).
2. Physically present within or domiciled within the statutory "United States" as defined in 28 U.S.C. §7701(a)(9) and (a)(10).
3. Representing an artificial entity, corporation, or government domiciled within the statutory "United States" as defined in 28 U.S.C. §7701(a)(9) and (a)(10) and as described in Federal Rule of Civil Procedure 17(b) and (d).

As Section 4 earlier indicates, the statutory but not constitutional "United States" consists of federal territory and excludes land within the exclusive jurisdiction of states of the Union.

SECTION 10: RECIPIENT OR HIS AGENT(S) ARE NOT EMPOWERED TO PRACTICE LAW ON MY BEHALF OR MAKE LEGAL DETERMINATIONS ABOUT MY STATUS

I do not consent to allow you, the Recipient of this form, to practice law on my behalf, to represent me legally, or make any legal determinations about my status other than those already indicated here under penalty of perjury. You MUST accept what I tell you about my status under penalty of perjury and presume that it is truthful and accurate. Please DO NOT:

1. Contact the IRS to get them to contradict what I tell you here, because they are not authorized to determine my status, they have no personal knowledge of my circumstances and therefore cannot act as a witness, and because nothing they say or print is trustworthy by their own admission! See and rebut:

Reasonable Belief About Income Tax Liability, Form #05.007; <http://sedm.org/Forms/FormIndex.htm>

"Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not bound to recognize it in the examination of the taxpayer's return.' 26 C.F.R. §601.201(k)(2). [...] Thus, it will still be difficult to bind the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for following oral advice from the IRS."
(Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group, p. 34)

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."
(Internal Revenue Manual, Section 4.10.7.2.8 (05-14-1999))

2. Approach me with legal counsel or an attorney intent on contradicting what I state here under penalty of perjury. He or she does not have personal knowledge of my circumstances and therefore is not a competent witness, and I do not empower him or her to "represent me". Furthermore, the courts say that you cannot rely on legal counsel to determine your status. See the above Reasonable Belief About Income Tax Liability, Form #06.007 for details. We are a society of laws and not men and each American is the only party who can or should read and apply the law to their own specific circumstances:

"But it must be remembered that all are presumed to know the law [the Internal Revenue Code, which is municipal law for the District of Columbia], and that whoever deals with a municipality [e.g. the District of Columbia, also called the "United States"] is bound to know the extent of its powers. Those who contract with it or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss."
(San Francisco Gas Co. v. Brickweld, 82 Cal. 841 (1882). See also Dove v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65 Cal.App. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 85 Cal.App. 35, 271 P. 1107; San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 278 P. 368)

3. Tell me you have a "policy" to disregard or contradict what appears here. Corporate or private policy cannot and does not supersede the requirements of the USA Constitution or enacted positive law. I am NOT interested in your "policy", but only in doing what the law allows and requires both me and you to do or not do in this circumstance. I WILL NOT help you violate the laws clearly documented here by applying for or using government issued identifying numbers, regardless of what your "policy" is. I am a law-abiding American who scrupulously reads and obeys all laws that apply to the jurisdiction I am in. Are you?

All the above activities shall constitute and are stipulated by the parties to this agreement to constitute: 1. Criminal witness tampering since this submission and its attachments are signed under penalty of perjury and constitute testimony of a witness; 2. Criminal coercion; 3. Harassing communication; 4. Unlawfully simulating legal process of a pretended but unauthorized government agent/officer (withholding agent). Parties stipulate to allow audio recording of all their interactions relating to the subject of this interaction in order to ensure that legal evidence about compliance with this agreement is not prevented from being produced. Any attempt to prevent audio recording of any and all communications between the parties shall also constitute and is stipulated by the parties to constitute criminal obstruction of justice. All such recordings and all written correspondence relating to this submission are also stipulated by the parties into evidence in any civil disputes between the parties in any and every court in which the parties may litigate disputes under this agreement pursuant to under Federal Rule of Civil Procedure 29 and similar state rules.

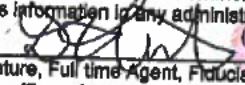
The Submitter is willing, able, and eager to be educated by your legal counsel if you believe anything here is incorrect. If I am proven incorrect with court admissible evidence signed under penalty of perjury for which the witness agrees to take personal responsibility, I will change my testimony on this form, but not before. The only thing I want to talk about, however, is the law. I am not interested in what the "policy" of the recipient is because I don't and won't govern my life by "policy" or even "public policy" disguised as de facto law. I must obey the laws of my God, which say that I can't contract with, do business with, be a "resident", "citizen", or domiciliary of, or pay money to any government, which it calls "the Beast" in Rev. 19:19. All civil franchises, including the income tax, constitute such a contract or agreement and even the U.S. Supreme Court recognizes it as a contract, agreement, or "comity" of one kind or another such as an "indebitatus assumpsit".

"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs] by becoming a 'resident' in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."

(Exodus 23:32-33, Bible, NKJV)
 "You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or My commandments]."
(Exodus 20:3, Bible, NKJV)
 "Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend [citizen], "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler of the world for any man-made kingdom other than God's Kingdom makes himself an enemy of God.
(James 4:4, Bible, NKJV)

I am protected in the above pursuits by the First Amendment to the United States Constitution and the Religious Freedom Restoration Act, 42 U.S.C. Chapter 21B. It is my right and my duty under God's laws to have the status and the standing described herein. For further details on the content of this section, see and rebut the following within 30 days or be found to agree:
Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008; <http://sedm.org/Forms/FormIndex.htm>

AFFIRMATION

Submitter signature:	I declare under penalty of perjury under ONLY the common law and NOT civil/statutory law of the state I am physically present within and from and without the STATUTORY "United States", and in accordance with 28 U.S.C. §1746(1) that the statements made in this document and all attachments are true, correct, and complete to the best of my knowledge and belief when all definitions of words, and my civil status pertaining to our interactions described in this correspondence and all attachments are fully respected and enforced by everyone making use of this information in any administrative or legal interactions between us.  Signature, Full time Agent, Fiduciary, Trustee of God, Beyond delegation order to act as a public officer of any government in the capacity of this interaction. https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf	Date signed: 6/28/ 2022
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FREE REFERENCES AND RESOURCES:

Family Guardian-Taxation page: http://famguardian.org/Subjects/Taxes/taxes.htm	Why You are a "national", "state national", and Constitutional but not Statutory Citizen (pamphlet), Form #06.008: http://sedm.org/Forms/FormIndex.htm
Liberty University: http://sedm.org/LibertyU/LibertyU.htm	Great IRS Hoax (book), Form #11.302: http://sedm.org/Forms/FormIndex.htm
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002: http://sedm.org/Forms/FormIndex.htm	Federal and State Tax Withholding Options for Private Employers (pamphlet), Form #09.001: http://sedm.org/Forms/FormIndex.htm

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1 Affidavit of Corporate Denial

This sworn statement is a declaratory presentment to the Judicial Branch of the United States, the Internal Revenue Service (IRS), and the Social Security Administration (SSA) of the firm and complete denial that I, the Affiant, the Living Soul, have ever, with full knowledge, intent, or awareness:

1. Voluntarily through written contract, or constructively by my actions consented, agreed, or accepted any government benefit, privilege, or entitlement that might result in a surrender of my Constitutionally guaranteed rights at any time.
2. Agreed to act as an agent, "employee", contractor, or "officer" for the United States government, a federal corporation as defined under 28 U.S.C. §3002(15)(A), or any of its subordinate business entities such as the Social Security Administration or the IRS.

"Corporations are also of all grades, and made for varied objects; all governments are corporations, created by usage and common consent, or grants and charters which create a body politic for prescribed purposes; but whether they are private, local or general. In their objects, for the enjoyment of property, or the exercise of power, they are all governed by the same rules of law, as to the construction and the obligation of the instrument by which the incorporation is made. One universal rule of law protects persons and property. It is a fundamental principle of the common law of England, that the term freemen of the kingdom, includes 'all persons,' ecclesiastical and temporal, incorporate, politique or natural; it is a part of their magna charta (2 Inst. 4), and is incorporated into our institutions. The persons of the members of corporations are on the same footing of protection as other persons, and their corporate property secured by the same laws which protect that of individuals. 2 Inst. 46-7. 'No man shall be taken,' 'no man shall be dissolved,' without due process of law, is a principle taken from magna charta, infused into all our state constitutions, and is made inviolable by the federal government, by the amendments to the constitution."
(Proprietors of Charles River Bridge v. Proprietors of, 36 U.S. 420 (1837))

3. Agreed or consented to be treated as an "officer of a [federal] corporation" under any of the following:
 - 3.1. 26 U.S.C. §6671(b).
 - 3.2. 26 U.S.C. §7343.
 - 3.3. Federal Rule of Civil Procedure 17(b).
4. Agreed to be treated as a "public officer" engaged in a "trade or business", which is defined in 26 U.S.C. §7701(a)(26) as "the functions of a public office".
5. Agreed or consented to be a "taxpayer", which under Subtitle A of the Internal Revenue Code is a person engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26).
6. Agreed or consented to have any portion of the Internal Revenue Code cited or enforced against me, the man or woman, who is a "nontaxpayer" not subject to it:

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
(Economy Plumbing & Heating v. U.S., 470 F.2d 585 (1972))

7. Waived my Constitutional right to be protected by the requirement for implementing regulations found in 44 U.S.C. §1505(a)(1) and 5 U.S.C. §553(a). According to these positive law statutes, the requirement for implementing regulations published in the Federal Register for all statutes which prescribe a penalty is waived in the case of federal employees, contracts, public officers, federal agencies, the military, and federal benefit recipients, which group I am not a part.
8. Agreed to be treated as an "individual", as defined in 5 U.S.C. §552a(a)(2), which is a person with a domicile in the "United States", which is geographically defined as the District of Columbia in 26 U.S.C. §7701(a)(9) and (a)(10).

It has recently come to my attention that the IRS, & the SSA, and the federal courts have willfully been making injurious "presumptions" which prejudice my Constitutional rights by trying to associate me with the "idem sonans", which is the all caps version of my Christian name associated with a "public office" in the United States government by virtue of the Social Security Number attached to it:

Idem sonans. Sounding the same or alike; having the same sound. A term applied to names which are substantially the same, though slightly varied in the spelling, as "Lawrence" and "Lawrance," and the like. *State v. Culbertson*, 6 N.C. App. 327, 170 S.E.2d 125, 127. Under the rule of "idem sonans," variance between

1 allegation and proof of a given name is not material if the names sound the same or the attentive ear finds difficulty
2 in distinguishing them when pronounced. *Martin v. State, Tx.Cr.App., 541 S.W.2d. 605, 606.*

3 Two names are said to be "idem sonantes" if the attentive ear finds difficulty in distinguishing them when
4 pronounced, or if common and long-continued usage has by corruption or abbreviation made them identical in
5 pronunciation. The rule of "idem sonans" is that absolute accuracy in spelling names is not required in a legal
6 document or proceedings either civil or criminal; that if the name, as spelled in the document though different
7 from the correct spelling thereof, conveys to the ear, when pronounced according to the commonly accepted
8 methods, a sound practically identical with the correct name as commonly pronounced, the name thus given is a
9 sufficient identification of the individual referred to, and no advantage can be taken of the clerical error. The
10 doctrine of "idem sonans" has been much enlarged by decisions, to conform to the growing rule that a variance,
11 to be material, must be such as has misled the opposite party to his prejudice.
12 [*Black's Law Dictionary, Sixth Edition, pp. 744-745*]

13 I do not consent to act on behalf of the social security "trustee", federal "employee", "public officer" or benefit recipient who
14 is the all caps version of my Christian name. I have revoked and renounced and rescinded any evidence and documentation
15 in the possession of any government which might prove otherwise. The entity consisting of the all caps version of my
16 Christian Name is not me. I have no nexus with that entity. The burden of proving otherwise now rests upon you, the
17 recipient of this notice. You have 30 days to provide evidence to the contrary or be found in default. The burden of proof
18 under 26 U.S.C. §7491 only shifts to me if I am a "taxpayer", which I declare under penalty of perjury that I am not. Therefore,
19 the Constitution places the burden of proof back upon the government, as required by the Administrative Procedures Act, 5
20 U.S.C. §556(d).

21 The fraudulent conversion of the man or woman, a living Soul, into an officer of a federal corporation is accomplished as
22 documented by Federal and State Rules of Civil Procedure. Particular reference herein is found in the Texas Rule of Civil
23 Procedure 52, "Alleging a Corporation". Rule 52 states

24 "An allegation that a corporation is incorporated shall be taken as true, unless denied by the affidavit of the
25 adverse party, his agent or attorney, whether such corporation is a public or private corporation and however
26 created."
27 [*Texas Rule of Civil Procedure 52*]

28 In the case of Galleria Bank v. Southwest Properties, 498 S.W.2d, there is the stipulation that

29 "The failure of an adverse party to deny under oath the allegation that he is incorporated with the necessity of
30 proof of the fact [it becomes part of the official record]."
31 [*Galleria Bank v. Southwest Properties, 498 S.W.2d*]

32 Based on the foregoing, it is now clearly evident that the IRS and the federal courts have:

- 33 1. Intentionally, willfully, with malice aforethought, and with intent to deceive, proceeded in all its collection and
34 enforcement actions as against the all capital letter name and Social Security Number associated with the fictitious federal
35 "public officer" or agent.
- 36 2. Presumed the all capital letters name is a federal "public officer" and "officer of a corporation" under 26 U.S.C. §6671(b)
37 and 26 U.S.C. §7343, who is privileged by virtue of federal employment and agency. The existence of such "privilege",
38 in fact, is the means of manufacturing liability to taxation under Subtitle A of the Internal Revenue Code.
- 39 3. "Presumed" that the man or woman, the Living Soul, has agreed or consented to act as a fiduciary for the all caps federal
40 "public officer":

41 "It is apparent, this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 145, 151) 'that a constitutional
42 prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can
43 be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional
44 restrictions.' If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the
45 right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the
46 guise of a rule of substantive law." [*Heitner v. Donnan, 285 U.S. 312 (1932)*]

- 47 4. Not explained or revealed, but instead have consistently concealed, the above presumptions and kept them from being
48 documented in rulings of the federal courts so as to preserve and protect the organized extortion and racketeering that
49 ensures the flow of plunder into their checking accounts and their retirement plans. This is racketeering in violation of
50 18 U.S.C. §1951. The only way it wouldn't be racketeering is if I consented to it, which I do not.

5. By associating the man or woman with the all caps federal "public officer" or "employee", subjected the man or woman to the law for the domicile of the corporation that he represents under Federal Rule of Civil Procedure 17(b). This has effected the equivalent of kidnapping in criminal violation of 18 U.S.C. §1201. It is also the equivalent of identity theft.
6. Placed the domicile of the federal "public officer" in the District of Columbia, as required under the following authorities:
 - 6.1. 4 U.S.C. §72.
 - 6.2. 26 U.S.C. §7701(a)(9) and (a)(10).
 - 6.3. 26 U.S.C. §7701(a)(39).
 - 6.4. 26 U.S.C. §7408(c).
7. Made the all caps strawman and the SSN associated with him surety for the debts of the federal government. The Bible says that Christians CANNOT be surety for the debts of any third party:

"My son, if you become surety for your friend, if you have shaken hands in pledge for a stranger, you are snared by the words of your mouth; you are taken by the words of your mouth. So do this, my son, and deliver yourself; for you have come into the hand of your friend [slavery!]; Go and humble yourself; plead with your friend. Give no sleep to your eyes, nor slumber to your eyelids. Deliver yourself like a gazelle from the hand of the hunter; and like a bird from the hand of the fowler."
[Prov. 6:1-5, Bible, NKJV]

"A man devoid of understanding shakes hands in a pledge, and becomes surety for his friend." [Bible, Proverbs 17:18]

"He who is surety for a stranger will suffer, but one who hates being surety is secure." [Prov. 11:15, NKJV]

The Social Security Number that is associated with the all caps name is therefore based upon a constructive trust contract created by the SSA Form SS-5. Such a relationship is unenforceable as a contract without informed consent, full disclosure of terms, conditions, and definitions, and consent beyond the age of majority. Children do not meet that qualification and as a result, the entire SSN contract, created as a child is voidable ab initio from the date it was created. To ensure this end, I have sent via certified mail a resignation and termination of any such arrangement, rebutting and rescinding any presumptions to the contrary. See:

Resignation of Compelled Social Security Trustee, Form #06.002
<https://sedm.org/Forms/06-AvoidingFranch/SSTrustIndenture.pdf>

I am not a party made liable for the federal income tax based on the Legislative Intent of the 16th Amendment written by President William H. Taft and published in the Congressional Record of the United States Senate on pages 3344-3345. I am not subject to the exclusive jurisdiction of the federal government or any Federal Judicial or Internal Revenue District. I am not a federal "employee", "federal personnel" under 5 U.S.C. §2105 or 5 U.S.C. §552a(a)(13) nor is there a contractual agreement which can arise from requesting an SSN. This was confirmed by the U.S. Supreme Court, which said on the matter:

"... railroad benefits, like social security benefits, are not contractual and may be altered or even eliminated at any time."
[United States Railroad Retirement Board vs Fritz, 449 U.S. 166 (1980)]

"We must conclude that a person covered by the Act has not such a right in benefit payments. This is not to say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional restraint."
[Flemming v. Nestor, 363 U.S. 603 (1960)]

Because participation in the Social Security Program does not satisfy all the requirements for a valid legal contract, then any attempt to enforce the payment of "taxes" resulting from participation in it without at least providing legally admissible proof of informed consent from a person who has reached the age of consent amounts to:

1. Theft, if the participant did not provide informed consent to participate. Consequently, any money accepted under the program by the federal government becomes an act of "receiving stolen property" in violation of 18 U.S.C. §662.
2. Constructive Fraud in violation of 18 U.S.C. §1001. The government is "pretending" that I qualify to participate when they know in fact that I don't and didn't ever qualify. The result of fraudulent activity of this nature is the following:

2.1. If the fraud produces a contractual obligation, then the contract is void ab initio (from the beginning) if the injured party explicitly voids it:

*American Jurisprudence, 2d [legal encyclopedia]
Fraud and Deceit
§8 Effect*

Fraud vitiates every transaction and all contracts. 7 Indeed, the principle is often stated, in broad and sweeping language, that fraud destroys the validity of everything into which it enters, and that it vitiates the most solemn contracts, documents, and even judgments. 8 Fraud, as it is sometimes said, vitiates every act, which statement embodies a thoroughly sound doctrine when it is properly applied to the subject matter in controversy and to the parties thereto and in a proper forum. 9 As a general rule, fraud will vitiate a contract notwithstanding that it contains a provision to the effect that no representations have been made as an inducement to enter into it, or that either party shall be bound by any representation not contained therein, or a similar provision attempting to nullify extraneous representations. Such provisions do not, in most jurisdictions, preclude a charge of fraud based on oral representations. 10

It is a general rule in the law of contracts, however, that an agreement induced by fraud is voidable 11 and not void. 12 although the rule laid down in some cases is that fraud in the factum or execution renders the agreement void, whereas fraud in the treaty or inducement renders it merely voidable. 13 Fraudulent representations, to avoid a contract, need not be such as would sustain an indictment for false pretenses. 14 In preventing actual consent, fraud may be as effectual as mistake or a want of capacity; and where such is the fact in dealing with ordinary contracts, its effect is to vitiate and invalidate them. 15 Ordinarily, however, a contract induced by fraud is voidable at the option of the person defrauded, who must take affirmative action for relief. 16 Generally speaking, the right to avoid a contract induced by fraud must be exercised before the rights of third parties have intervened. 17

Fraudulent misrepresentations may operate as an estoppel in pais, whereby the fraudulent person is precluded from denying a statement which another has relied upon to his injury. 18 As respects fraud in law, that is, constructive fraud as contradistinguished from fraud in fact, or actual fraud, where that which is valid can be separated from that which is invalid without defeating the general intent, the maxim, "void in part, void in toto," does not necessarily apply, and the transaction may be sustained notwithstanding the invalidity of a particular provision. 19 If an original transaction is valid, it cannot be rendered fraudulent by subsequent events, 20 as by the mere nonperformance of a contract, 1 unless, under the rule in force in the majority of jurisdictions, there is a coexisting intention not to perform. 2 In the event of a controversy between the parties regarding fraud in the contract, a "valid" contract is what a court acting with jurisdiction says it is. 3

A person does not, by attempting to defraud another, forfeit his property to the latter. 4
[37 Am.Jur.2d, Fraud and Deceit, §8 (1999)]

2.2. The person who earned the moneys fraudulently procured by the government has a legal right to recover them:

"Dolus auctoris non nocet successori."
The fraud of a possessor does not prejudice the successor.
[Bouvier's Maxims of Law, 1856,
<http://fameguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

2.3. The act of fraud and all the consequences of the act never legally happened. That means that the Social Security Number they falsely believe was issued to me was never actually issued:

"Ex dolo malo non oritur action."
Out of fraud no action arises. Cowper, 343; Broom's Max. 349.
[Bouvier's Maxims of Law, 1856,
<http://fameguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

2.4. Any act by any government servant to conceal the fraud becomes an act of fraud:

"Fraus est celare fraudem."
It is a fraud to conceal a fraud. 1 Vern. 270.
[Bouvier's Maxims of Law, 1856,
<http://fameguardian.org/Publications/BouvierMaximsOfLaw/BouviersMaxims.htm>]

2.5. Fraud is inexcusable and unpardonable:

"Fraus et dolus nemini patrocinari debent."
Fraud and deceit should excuse no man. 3 Co. 78.

[Bouvier's Maxims of Law, 1856,
<http://fmguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.6. Fraud amounts to an injustice:

"*Fraus et jus nunquam cohabitant.* "
 Fraud and justice never agree together. Wing. 680.

Quod alias bonum et iustum est, si per vim vel fraudem petatur, malum et iniustum efficitur.
 What is otherwise good and just, if sought by force or fraud, becomes bad and unjust. 3 Co. 78.
 [Bouvier's Maxims of Law, 1856,
<http://fmguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.7. If a debt or tax obligation arises by virtue of the fraud, then the victim of the fraud must be excused from the liability:

"*In comodo hanc pactio, ne dolus praestetur, rata non est.* "
 If in a contract for a loan there is inserted a clause that the borrower shall not be answerable for fraud, such clause is void. Dig. 13, 6, 17.
 [Bouvier's Maxims of Law, 1856,
<http://fmguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.8. Fraud creates no rights to property on the part of the government:

"*Jus et fraudem nunquam cohabitant.* "
 Right and fraud never go together.
 [Bouvier's Maxims of Law, 1856,
<http://fmguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

2.9. Fraud gives the victim of the fraud the right to terminate his relationship to the government:

"*Si quis custos fraudem pupillo fecerit, a tutela removendus est.* "
 If a guardian behaves fraudently to his ward, he shall be removed from the guardianship. Jenk. Cent. 39.
 [Bouvier's Maxims of Law, 1856,
<http://fmguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

3. Money laundering in violation of 18 U.S.C. §1956. Money laundering is the receiving of money from the proceeds of unlawful activity, or activity not specifically authorized by the constitution and the laws which implement it, at least in the context of persons domiciled in states of the Union.

I, Affiant, the Living Soul, do hereby rebut any and all "presumptions" that have ever been made against me under the "*idem sonans*" deception of the nom de guerre consisting of the all caps version of my Christian name to be 'Void Ab Initio.' All IRS documents that have used the artificial entity identified with the all caps version of my Christian name for the creation of a tax liability for the Subtitle A income tax, the Subtitle B Estate & Gift income tax, and the Subtitle C Chapter 24 Collection of income tax at source, et al, are forevermore declared to be "*Void Ab Initio*" as there was no legal validity for such at any time.

Verified by this Affidavit, now and for all times, to be a matter of record the adverse party, Affiant, proclaims in truth that:

1. The IRS has no legal capacity to sue or that the adverse party has no legal capacity to be sued as a Living Soul vis-à-vis an artificial entity.
2. The IRS is not entitled to recover in the capacity in which it would sue, or that the adverse party is not liable in the capacity of an artificial entity to be sued.
3. There exists a defect of parties, plaintiff, or defendant.
4. A denial of partnership as alleged in or by any pleadings as to any party to the suit.
5. Any party alleged in any pleading to be a corporation, constructive trust, or any artificial entity is not incorporated as alleged.
6. A denial of the genuineness of the endorsement or assignment of a written instrument upon which suit is brought by an endorsee or assignee and in the absence of such a sworn plea; the indorsement or assignment thereof shall be held as fully proved. The denial required by this subdivision of the rule may be made upon information and belief.

7. A written instrument upon which a pleading is founded is without consideration, or that the consideration of the same has failed in whole or in part.
8. A denial of an account, by this affidavit, which is the foundation of the IRS action.
9. A contract sued upon or contract claimed to be in existence is an attempted usurpation of power and authority, which only resides with the adverse party.
10. Notice and proof of loss or claim for damage or debt liability has not been given as alleged by the IRS. Unless such plea is filed within 30 days from the date of this affidavit, such notice and proof shall be presumed and no evidence to the contrary shall be admitted. A denial of such notice or such proof shall be made specifically and with particularity.
11. A party plaintiff or defendant is not doing business under an assumed name or trade name as alleged.
12. Any other matter required by statute to be pleaded under oath.

"One sovereign does not need to tell another sovereign that he/she is sovereign. The sovereign is merely sovereign by his very existence. The rule in America is that the American people are the sovereigns."
[Kemper v. State, 138 Southwest 1025 (1911), page 1043, section 33]

Affiant is a sovereign and a secured party to the Constitution of the United States of the America and enjoys all protections of his/her God-given inalienable Rights so enumerated or reserved. There is no lawful or legal authority for the national government, a creation of limited delegation of Rights of "We the People" [the Master] and thus a servant to the Master to continue in such fraudulent conveyances.

There is no quarter or protection, nor can there be, for any federal employee, federal officer, or elected official of the United States to continue to make claims for a debt against the legal fiction or nom de guerre consisting of the all caps version of my Christian name to identify the Living Soul, Affiant, as a corporation, constructive trust, or any other artificial entity which would be contrary to this sworn statement under oath.

I have enclosed an form entitled "Change of Address and Power of Attorney, Form #07.110", renouncing and denouncing any connection with the all caps federal "public officer" or "employee" who is the object of all of your enforcement, collection, extortion, racketeering, and legal terrorism efforts.

2 Criminal complaint anti-franchise agreement

The following affidavit of duress is incorporated herein by reference and constitutes a formal criminal complaint against any and all government actors seeking to enforce the provisions of any government franchise against me:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005
<https://sedm.org/Forms/FormIndex.htm>

A failure or a refusal to prosecute the above duress shall furthermore constitute constructive consent to obey the following franchise meant to provide remedy for the loan of property to the government that such refusal constitutes:

Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/FormIndex.htm>

3 Affirmation

I declare under penalty of perjury under the laws of the Republic where I live but do not maintain a domicile and from without the "United States" defined in 28 U.S.C. §1603(c) and 26 U.S.C. §7701(a)(10) and only when litigated under the following conditions that the facts, exhibits, and statements made by in this and the attached pleading me are true, correct, and complete to the best of my knowledge and ability in accordance with 28 U.S.C. §1746(1).

1. Jury trial in a state court.
2. Constitutional diversity of citizenship under Constitution Article III but not statutory diversity of citizenship under 28 U.S.C. §1332(a)(2).
3. No jurist or judge may be a "U.S. citizen" under 8 U.S.C. §1401, or a "taxpayer" under 26 U.S.C. §7701(a)(14).
4. No jurist or judge, like the submitter, may be in receipt of any federal financial or other privilege, benefit or employment nor maintain a domicile on federal territory.

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5. The common law of the state and no federal law or act of Congress or the Internal Revenue Code are the rules of decision, as required Federal Rule of Civil Procedure Rule 17(b), 28 U.S.C. §1652, and Erie R.R. v. Tompkins, 304 U.S. 64 (1938).
6. Any judge who receives retirement or employment benefits derived from Subtitle A of the I.R.C. recuse himself in judging the law and defer to the jury to judge both the facts and the law, as required under 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455.
7. All of the pleadings, exhibits, and statements made, including those about the law, are admitted into evidence and subject to examination by the jury.
8. None of the pleadings in the case are sealed or unpublished so as to cover up government wrongdoing or otherwise obstruct justice.
9. The signatory is not censored or restricted by the judge in what he can say to the jury during the trial.
10. Submitter is treated as a "foreign sovereign" under the Foreign Sovereign Immunities Act, 28 U.S.C. §1602 through 1611.
11. Submitter is not treated as a "person" under 26 U.S.C. §6671(b) or 26 U.S.C. §7343, which is defined as an officer of a corporation or partnership who has a fiduciary duty. See: <http://sedm.org/Forms/05-MemLaw/WhyThiefOrEmployee.pdf>

Non-acceptance of this affirmation or refusal to admit all evidence attached to this pleading into the record by the court shall constitute evidence of duress upon the submitter. This affirmation is an extension of my right to contract guaranteed under Article I, Section 10 of the United States Constitution and may not be interfered with by any court of a State of the Union or of the United States.

Signature: 


Printed Name: Douglas Flynn Martin

Date: 6/28/2022

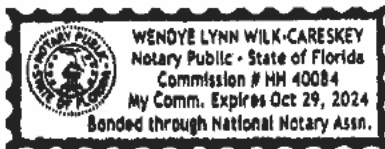
NOTARY PUBLIC'S JURAT

BEFORE ME, the undersigned authority, a Notary Public, of the County of Palm Beach, Republic of Florida (statename), this 28th day of June, 2022, Douglas Martin, the above signed did appear and was identified by (circle one): driver's license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

WITNESS my hand and official seal:

/s/ Wendy Lynn Wilk-Careskey 
Notary Public

My Commission Expires On:

**4 Resources for Further Study and Rebuttal**

If you were unable to find your specific questions or concerns answered, thousands of pages of additional resources are available that back up everything in this pamphlet below:

1. Change of Address and Power of Attorney, Form #07.110-how to notice the government that you have abandoned the straw man.
<http://sedm.org/Forms/FormIndex.htm>
2. Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037-why statutory civil law regulates and controls only officers of the government and not private humans
<http://sedm.org/Forms/FormIndex.htm>
3. Proof That There Is a "Straw Man", Form #05.042-proof that there is a straw man and that it is a public officer in the national government
<http://sedm.org/Forms/FormIndex.htm>
4. Government Instituted Slavery Using Franchises, Form #05.030-description of the legal mechanism for creating the straw man
<http://sedm.org/Forms/FormIndex.htm>
5. About SSNs and TINs on Government Forms and Correspondence, Form #05.012-describes authorized and unauthorized uses of SSNs and TINs

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- 1 <http://sedm.org/Forms/FormIndex.htm>
- 2 6. Why Your Government is Either a Thief or You Are a "Public Officer." For Income Tax Purposes, Form #05.008-proof
- 3 that all "taxpayers" are public officers
- 4 <http://sedm.org/Forms/FormIndex.htm>
- 5 7. Corporatization and Privatization of the Government, Form #05.024-proves that the present so-called "government" is
- 6 not a government but a de facto private corporation in all its dealings with the public. The "body politic" has been
- 7 absorbed into the "body corporate" for all practical purposes
- 8 <http://sedm.org/Forms/FormIndex.htm>
- 9 8. Government Identity Theft, Form #05.046 -criminal mechanisms used to elect you into public office without your
- 10 knowledge or even express consent
- 11 <http://sedm.org/Forms/FormIndex.htm>
- 12 9. Resignation of Compelled Social Security Trustee, Form #06.002- Proves that the all caps name and number associated
- 13 with it is a federal "employee" and "trustee" over federal property.
- 14 <http://sedm.org/Forms/FormIndex.htm>
- 15 10. How the IRS traps you into liability by making you a fiduciary for a dead "strawman"- Describes how the IRS falsifies
- 16 peoples Individual Master File to create fraudulent tax liabilities by telling the computer that they are fiduciaries over
- 17 the estate of a dead person.
- 18 <http://famguardian.org/TaxFreedom/Instructions/0.6HowIRSTrapsYouStrawman.htm>
- 19 11. Memorandum of Law on The Name- Describes the nature of the "idem sonans" or "nom de guerre"
- 20 <http://famguardian.org/Subjects/LawAndGovt/Articles/MemLawOnTheName.htm>
- 21 12. Social Security: Mark of the Beast- Free book which describes why the Social Security Number is the Mark of the Beast
- 22 and Satanic, as described in the Bible Book of Revelation. Has many supporting legal authorities as well.
- 23 <http://famguardian.org/Publications/SocialSecurity/TOC.htm>
- 24 13. Why You Aren't Eligible for Social Security, Form #06.001
- 25 <http://sedm.org/Forms/FormIndex.htm>
- 26 14. Separation Between Public and Private Course, Form #12.025-how to avoid converting your property to public or giving
- 27 control of it to the government
- 28 <http://sedm.org/Forms/FormIndex.htm>
- 29 15. Legal Deception, Propaganda, and Fraud, Form #05.014-how abuse of legal language is used to commit the criminal
- 30 identity theft described above
- 31 <http://sedm.org/Forms/FormIndex.htm>
- 32 16. Avoiding Traps on Government Forms Course, Form #12.023-how to avoid all traps on government forms that facilitate
- 33 criminal identity theft
- 34 <http://sedm.org/Forms/FormIndex.htm>

35 **5 Demand for Rebuttal**

36 If you, the recipient, have read this entire affidavit and still challenge its conclusions, I demand a rebuttal from you of the
 37 facts and law revealed here. You have thirty days to provide your rebuttal. Pursuant to Federal Rule of Civil Procedure
 38 8(b)(6), failure to deny shall constitute an admission to the truth of everything contained herein:

39 III. PLEADINGS AND MOTIONS > Rule 8. 40 Rule 8. General Rules of Pleading

41 (b) Defenses; Admissions and Denials.

42 (6) Effect of Failing to Deny.

43 *An allegation — other than one relating to the amount of damages — is admitted if a responsive pleading is*
 44 *required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered*
 45 *denied or avoided.*

46 Failure to timely deny WITH EVIDENCE shall also constitute an estoppel in pais, default judgment, and nihil dicit judgment
 47 relating to every controversy presented by this affidavit:

48 *"Silence is a species of conduct, and constitutes an implied representation of the existence of facts in*
 49 *question. When silence is of such character and under such circumstances that it would become a fraud, it will*
 50 *operate as an Estoppel."*
 51 *[Carmine v. Bowen, 64 A. 932]*

"Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. 2 The term has also been variously defined, frequently by pointing out one or more of the elements of, or prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting the contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or through culpable negligence, he has induced another, who was excusably ignorant of the true facts and who had a right to rely upon such words or conduct, to believe and act upon them thereby, as a consequence reasonably to be anticipated, changing his position in such a way that he would suffer injury if such denial or contrary assertion was allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts and circumstances of the particular case in which it is urged, 6 considered in the framework of the elements, requisites, and grounds of equitable estoppel, 7 and consequently, any attempted definition usually amounts to no more than a declaration of an estoppel under those facts and circumstances. 8 The cases themselves must be looked to and applied by way of analogy rather than rule. 9"

[American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature (1999)]

"The doctrine of estoppel is based upon the grounds of public policy, fair dealing, good faith, and justice, and its purpose is to forbid one to speak against his own act, representations, or commitments to the injury of one to whom they were directed and who reasonably relied thereon. 11 The doctrine of estoppel springs from equitable principles and the equities in the case. 12 It is designed to aid the law in the administration of justice where without its aid injustice might result. 13 Thus, the doctrine of equitable estoppel or estoppel in pais is founded upon principles of morality and fair dealing and is intended to subserve the ends of justice. 14 It always presupposes error on one side and fault or fraud upon the other and some defect of which it would be inequitable for the party against whom the doctrine is asserted to take advantage. 15 It concludes the truth in order to prevent fraud and falsehood and imposes silence on a party only when in conscience and honesty he should not be allowed to speak. 16

The proper function of equitable estoppel is the prevention of fraud, actual or constructive, 17 and the doctrine should always be so applied as to promote the ends of justice and accomplish that which ought to be done between man and man. 18 Such an estoppel cannot arise against a party except when justice to the rights of others demands it 19 and when to refuse it would be inequitable. 20 The doctrine of estoppel should be applied cautiously and only when equity clearly requires it to be done. 1 Hence, in determining the application of the doctrine, the counterrequisites of the parties are entitled to due consideration. 2 It is available only in defense of a legal or equitable right or claim made in good faith and can never be asserted to uphold crime, fraud, injustice, or wrong of any character. 3 Estoppel is to be applied against wrongdoers, not against the victim of a wrong. 4 although estoppel is never employed as a means of inflicting punishment for an unlawful or wrongful act. 5"

[American Jurisprudence 2d, Estoppel and Waiver, §28: Basis, function, and purpose (1999)]

Finally, the denial must come from a person who has personal knowledge, delegated authority to make such a denial, and the denial must be signed under penalty of perjury as required by 26 U.S.C. §6065.

ADMISSIONS/QUESTIONS:

1. Admit that Social Security Numbers and Taxpayer Identification Numbers satisfy the definition of a "franchise mark":

"... a commercial business arrangement is a "franchise" if it satisfies three definitional elements. Specifically, the franchisor must:

- (1) promise to provide a trademark or other commercial symbol;
- (2) promise to exercise significant control or provide significant assistance in the operation of the business; and
- (3) require a minimum payment of at least \$500 during the first six months of operations."

[FTC Franchise Rule Compliance Guide, May 2008, p. 1;

SOURCE: <http://business.ftc.gov/documents/bus70-franchise-rule-compliance-guide>]

YOUR ANSWER: Admit Deny

2. Admit that the national government CANNOT establish a franchise within a constitutional state in order to tax it:

"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive

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power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.

But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.

Congress cannot authorize (e.g. LICENSE using a Social Security Number) a trade or business within a State in order to tax it."

[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

YOUR ANSWER: ☐ Admit ☐ Deny

3. Admit that the "trade or business" identified above is a public office franchise:

26 U.S.C. Sec. 7701(a)(26)

"The term 'trade or business' includes the performance of the functions of a public office."

YOUR ANSWER: ☐ Admit ☐ Deny

4. Admit that Social Security Numbers and Social Security Cards are the property of the U.S. government and not the person in possession of them:

Title 20: Employees' Benefits
PART 422 ORGANIZATION AND PROCEDURES
Subpart B - General Procedures
§ 422.103 Social security numbers.

(d) Social security number cards. A person who is assigned a social security number will receive a social security number card from SSA within a reasonable time after the number has been assigned. (See §422.104 regarding the assignment of social security number cards to aliens.) **Social security number cards are the property of SSA and must be returned upon request.**

YOUR ANSWER: ☐ Admit ☐ Deny

5. Admit that all franchises are loans of government property called "privileges":

"In a legal or narrower sense, the term "franchise" is more often used to designate a right or privilege conferred by law,¹ and the view taken in a number of cases is that to be a franchise, the right possessed must be such as cannot be exercised without the express permission of the sovereign power² - that is, a privilege or immunity of a public nature which cannot be legally exercised without legislative grant.³ It is a privilege conferred by government on an individual or a corporation to do that "which does not belong to the citizens of the country

¹ People ex rel. Fitz Henry v. Union Gas & E. Co. 254 Ill. 395, 98 N.E. 768; State ex rel. Bradford v. Western Irrigating Canal Co. 40 Kan 96, 19 P. 349; Milhau v. Sharp, 27 N.Y. 611; State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859; Ex parte Polite, 97 Tex Crim 320, 260 S.W. 1048.

The term "franchise" is generic, covering all the rights granted by the state. Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.

² The term "franchise" is generic, covering all the rights granted by the state. Atlantic & G. R. Co. v. Georgia, 98 U.S. 359, 25 L.Ed. 185.

A franchise is a contract with a sovereign authority by which the grantee is licensed to conduct a business of a quasi-governmental nature within a particular area. West Coast Disposal Service, Inc. v. Smith (Fla App), 143 So.2d. 352.

³ State v. Real Estate Bank, 5 Ark. 595; Brooks v. State, 3 Boyce (Del) 1, 79 A. 790; Belleville v. Citizens' Horse R. Co., 152 Ill. 171, 38 N.E. 584; State ex rel. Clapp v. Minnesota Thresher Mfg. Co. 40 Minn 213, 41 N.W. 1020.

generally by common right."⁴ For example, a right to lay rail or pipes, or to string wires or poles along a public street, is not an ordinary use which everyone may make of the streets, but is a special privilege, or franchise, to be granted for the accomplishment of public objects⁵ which, except for the grant, would be a trespass.⁶ In this connection, the term "franchise" has sometimes been construed as meaning a grant of a right to use public property, or at least the property over which the granting authority has control.⁷

(American Jurisprudence 2d, Franchises, §1: Definitions (1999))

YOUR ANSWER: Admit Deny

6. Admit that a "public officer" is someone in charge of the property of the public:

"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Aleh, 79 Cal.App. 139, 249 P. 36, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curran v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of Bikhari, 75 Ind.App. 493, 129 N.E. 878; State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52 P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for

⁴ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

A franchise represents the right and privilege of doing that which does not belong to citizens generally, irrespective of whether net profit accruing from the exercise of the right and privilege is retained by the franchise holder or is passed on to a state school or to political subdivisions of the state. State ex rel. Williamson v. Garrison (Okla), 348 P.2d. 859.

Where all persons, including corporations, are prohibited from transacting a banking business unless authorized by law, the claim of a banking corporation to exercise the right to do a banking business is a claim to a franchise. The right of banking under such a restraining act is a privilege or immunity by grant of the legislature, and the exercise of the right is the assertion of a grant from the legislature to exercise that privilege, and consequently it is the usurpation of a franchise unless it can be shown that the privilege has been granted by the legislature. People ex rel. Atty. Gen. v. Utica Ins. Co., 15 Johns (NY) 358.

⁵ New Orleans Gaslight Co. v. Louisiana Light & H. P. & Mfg. Co., 115 U.S. 650, 29 L.Ed. 516, 6 S.Ct. 252; People's Pass. R. Co. v. Memphis City R. Co., 10 Wall (US) 38, 19 L.Ed. 844; Bank of Augusta v. Earle, 13 Pet (U.S.) 519, 10 L.Ed. 274; Bank of California v. San Francisco, 142 Cal. 276, 75 P. 832; Higgins v. Downward, 8 Houst (Del) 227, 14 A. 720, 32 A. 133; State ex rel. Watkins v. Fernandez, 106 Fla. 779, 143 So. 638, 86 A.L.R. 240; Lasher v. People, 183 Ill. 226, 55 N.E. 663; Inland Waterways Co. v. Louisville, 227 Ky. 376, 13 S.W.2d. 283; Lawrence v. Morgan's L. & T. R. & S. S. Co., 39 La. Ann. 427, 2 So. 69; Johnson v. Consolidated Gas E. L. & P. Co., 187 Md. 454, 50 A.2d. 918, 170 A.L.R. 709; Stoughton v. Baker, 4 Mass 522; Poplar Bluff v. Poplar Bluff Loan & Bldg. Asso. (Mo App) 369 S.W.2d. 764; Madden v. Queens County Jockey Club, 296 N.Y. 249, 72 N.E.2d. 697, 1 A.L.R.2d. 1160, cert den 332 U.S. 761, 92 L.Ed. 346, 68 S.Ct. 63; Shaw v. Asheville, 269 N.C. 90, 152 S.E.2d. 139; Victory Cab Co. v. Charlotte, 234 N.C. 572, 68 S.E.2d. 433; Henry v. Bartlesville Gas & Oil Co., 33 Okla 473, 126 P. 725; Elliott v. Eugene, 135 Or. 108, 294 P. 358; State ex rel. Daniel v. Broad River Power Co. 157 S.C. 1, 153 S.E. 537; State v. Scougal, 3 S.D. 55, 51 N.W. 858; Utah Light & Traction Co. v. Public Serv. Com., 101 Utah 99, 118 P.2d. 683.

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⁶ People ex rel. Foley v. Stapleton, 98 Colo. 354, 56 P.2d. 931; People ex rel. Central Hudson Gas & E. Co. v. State Tax Com. 247 N.Y. 281, 160 N.E. 371, 57 A.L.R. 374; People v. State Tax Comrs. 174 N.Y. 417, 67 N.E. 69, aff'd 199 U.S. 1, 50 L.Ed. 65, 25 S.Ct. 705.

⁷ Young v. Morehead, 314 Ky. 4, 233 S.W.2d. 978, holding that a contract to sell and deliver gas to a city into its distribution system at its corporate limits was not a franchise within the meaning of a constitutional provision requiring municipalities to advertise the sale of franchises and sell them to the highest bidder.

A contract between a county and a private corporation to construct a water transmission line to supply water to a county park, and giving the corporation the power to distribute water on its own lands, does not constitute a franchise. Brandon v. County of Pinellas (Fla App), 141 So.2d. 278.

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such time as de-notes duration and continuance, with Independent power to control the property of the public, or with public functions to be exercised in the supposed interest of the people, the service to be compensated by a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.
State v. Brennan, 49 Ohio St. 33, 29 N.E. 593.
[Black's Law Dictionary, Fourth Edition, p. 1233]

YOUR ANSWER: Admit Deny

7. Admit that because Social Security Numbers and Social Security Cards are the property of the U.S. government, then they constitute property devoted to a "public purpose" or "public uses":

"Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific individual or class of persons [such as, for instance, federal benefit recipients as individuals]. "Public purpose" that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. Pack v. Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.

The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business."
[Black's Law Dictionary, Sixth Edition, p. 1231, Emphasis added]

YOUR ANSWER: Admit Deny

8. Admit that the number assigned by the Social Security Administration called a Social Security Number is created, owned, reissued, and controlled exclusively by the Social Security Administration.

YOUR ANSWER: Admit Deny

9. Admit that only public "employees" or contractors on official duty can lawfully possess, use, or control public property or property devoted to a "public use".

YOUR ANSWER: Admit Deny

10. Admit that possession or use of a Social Security Number or Social Security Card constitutes prima facie evidence that the person in possession is acting in an official capacity as "federal personnel":

TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 552a
§ 552a. Records maintained on individuals

(a) Definitions.— For purposes of this section—

(13) the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

YOUR ANSWER: Admit Deny

11. Admit that a private person who uses public property called a Social Security Number and Social Security Card for personal benefit is committing the crime of impersonating a public officer in violation of 18 U.S.C. § 912:

TITLE 18 > PART 1 > CHAPTER 43 > § 912
§ 912. Officer or employee of the United States

Whoever falsely assumes or pretends to be an officer or employee acting under the authority of the United States or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more than three years, or both.

YOUR ANSWER: Admit Deny

12. Admit that the statutory "employee" in Title 26 of the U.S. Code is an officer of the government and not a private human being:

26 C.F.R. §31.3401(c)-1 Employee:

"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

YOUR ANSWER: Admit Deny

13. Admit that it is illegal to use public property for a private purpose or private benefit:

TITLE 18 > PART I > CHAPTER 11 > §208
§208. Acts affecting a personal financial interest

(a) Except as permitted by subsection (b) hereof, whoever, being an officer or employee of the executive branch of the United States Government, or of any independent agency of the United States, a Federal Reserve bank director, officer, or employee, or an officer or employee of the District of Columbia, including a special Government employee, participates personally and substantially as a Government officer or employee, through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, in a judicial or other proceeding, application, request for a ruling or other determination, contract, claim, controversy, charge, accusation, arrest, or other particular matter in which, to his knowledge, he, his spouse, minor child, general partner, organization in which he is serving as officer, director, trustee, general partner or employee, or any person or organization with whom he is negotiating or has any arrangement concerning prospective employment, has a financial (or personal/private) interest

Shall be subject to the penalties set forth in section 216 of this title.

YOUR ANSWER: Admit Deny

14. Admit that the Social Security Number is primarily used to control those who participate, and that those who participate have no control or ownership over how the government uses or discloses it.

YOUR ANSWER: Admit Deny

15. Admit that it is impossible to "have" a number. A number is information and one can know information but one can't own it unless it is copyrighted.

YOUR ANSWER: Admit Deny

16. Admit that claiming a number or participating in Social Security guarantees NOTHING, according to the Supreme Court.

"We must conclude that a person covered by the Act has not such a right in benefit payments.. This is not to say, however, that Congress may exercise its power to modify the statutory scheme free of all constitutional restraint."
[Flemming v. Nestor, 363 U.S. 603 (1960)]

"The Social Security system may be accurately described as a form of social insurance, enacted pursuant to Congress' power to "spend money in aid of the 'general welfare,'" Helvering v. Davis, supra, at 640, whereby persons gainfully employed, and those who employ them, are taxed to permit the payment of benefits to the retired and disabled, and their dependents. Plainly the expectation is that many members of the present productive work force will in turn become beneficiaries rather than supporters of the program. But each worker's benefits, though flowing from the contributions he made to the [363 U.S. 603, 610] national economy while actively employed,

are not dependent on the degree to which he was called upon to support the system by taxation. It is apparent that the noncontractual interest of an employee covered by the Act cannot be soundly analogized to that of the holder of an annuity, whose right to benefits is bottomed on his contractual premium payments." [Fleming v. Nestor, 363 U.S. 603, 610, 80 S.Ct. 1367 (1960)]

YOUR ANSWER: ☐ Admit ☐ Deny

17. Admit that without a guaranteed benefit, anyone using a number cannot claim any legally enforceable right or entitlement or "property".

YOUR ANSWER: ☐ Admit ☐ Deny

18. Admit that the Social Security Act is found on the Social Security website at the following address:

http://www.ssa.gov/OP_Home/ssact/comp-ssa.htm

YOUR ANSWER: ☐ Admit ☐ Deny

19. Admit that the Social Security Act is also found in the U.S. Code, Title 42, Chapter 7 available on the web at the address below:

http://www4.law.cornell.edu/uscode/html/uscode42/usc_sup_01_42_10_7.html

YOUR ANSWER: ☐ Admit ☐ Deny

20. Admit that only "U.S. citizens" and "lawful permanent residents" may apply for the Social Security program. See website above and 20 C.F.R. §422.104(a).

YOUR ANSWER: ☐ Admit ☐ Deny

21. Admit that the term "United States" is defined in the current Social Security act in section 1101(a)(2) as follows:

SEC. 1101. 142 U.S.C. 1301 (a) When used in this Act —

"(2) The term "United States" when used in a geographical sense means, except where otherwise provided, the States."
[Social Security Act as of 2005, section 1101]

YOUR ANSWER: ☐ Admit ☐ Deny

22. Admit that the term "State" is defined in the current Social Security Act in section 1101(a)(1) as follows:

SEC. 1101. 142 U.S.C. 1301 (a) When used in this Act —

(1) The term "State", except where otherwise provided, includes the District of Columbia and the Commonwealth of Puerto Rico, and when used in titles IV, V, VII, XI, XIX, and XXI includes the Virgin Islands and Guam. Such term when used in titles III, IX, and XII also includes the Virgin Islands. Such term when used in title V and in part B of this title also includes American Samoa, the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. Such term when used in titles XIX and XXI also includes the Northern Mariana Islands and American Samoa. In the case of Puerto Rico, the Virgin Islands, and Guam, titles I, X, and XIV, and title XVI (as in effect without regard to the amendment made by section 301 of the Social Security Amendments of 1972(3)) shall continue to apply, and the term "State" when used in such titles (but not in title XVI as in effect pursuant to such amendment after December 31, 1973) includes Puerto Rico, the Virgin Islands, and Guam. Such term when used in title XX also includes the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Such term when used in title IV also includes American Samoa."
[Social Security Act as of 2005, section 1101]

YOUR ANSWER: ☐ Admit ☐ Deny

23. Admit that states of the Union are not included in the above definition of either "State" or "United States".

YOUR ANSWER: Admit Deny

24. Admit that under the rules of statutory construction, that which is not explicitly included is excluded by implication:

"expressio unius, exclusio alterius"—if one or more items is specifically listed, omitted items are purposely excluded. *Becker v. United States*, 451 U.S. 1306 (1981)

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded." [Black's Law Dictionary, Sixth Edition, p. 581]

YOUR ANSWER: Admit Deny

25. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S. Supreme Court:

"It is no longer open to question that the general government, unlike the states, *Hammer v. Dagenhart*, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation." [Carier v. Carier Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]

"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra." [Ashion v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]

YOUR ANSWER: Admit Deny

26. Admit that the Social Security Act qualifies as "legislation" as indicated in the above cites.

YOUR ANSWER: Admit Deny

27. Admit that participation in Social Security is voluntary for people who live outside of the District of Columbia and the territories and possessions of the "United States" as defined above because it does not and cannot apply to them absent their informed, explicit, written consent.

YOUR ANSWER: Admit Deny

28. Admit that it is ILLEGAL for the Social Security Administration to approve an application from a person who is not a "U.S. citizen" under 8 U.S.C. §1401 or lawful "permanent resident".

Title 20: Employees' Benefits
PART 422—ORGANIZATION AND PROCEDURES
Subpart B—General Procedures
§ 422.104 Who can be assigned a social security number.

(a) Persons eligible for SSN assignment. We can assign you a social security number if you meet the evidence requirements in §422.107 and you are:

(1) A United States citizen; or

(2) An alien lawfully admitted to the United States for permanent residence or under other authority of law permitting you to work in the United States (§422.105 describes how we determine if a nonimmigrant alien is permitted to work in the United States); or

(3) An alien who cannot provide evidence of alien status showing lawful admission to the U.S., or an alien with evidence of lawful admission but without authority to work in the U.S., if the evidence described in §422.107(e) does not exist, but only for a valid nonwork reason. We consider you to have a valid nonwork reason if:

(i) You need a social security number to satisfy a Federal statute or regulation that requires you to have a social security number in order to receive a Federally-funded benefit to which you have otherwise established entitlement and you reside either in or outside the U.S.; or

(ii) You need a social security number to satisfy a State or local law that requires you to have a social security number in order to receive public assistance benefits to which you have otherwise established entitlement, and you are legally in the United States.

YOUR ANSWER: ☐ Admit ☐ Deny

29. Admit that an illegal or unconstitutional act does not constitute an "act" of a government, but simply the act of a private individual masquerading as a public officer:

"... the maxim that the King can do no wrong has no place in our system of government; yet it is also true, in respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread and act in its name."

"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self-government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say 'I, Klat, c'est moi.' Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth."

[U.S. Supreme Court in *Palmdexter v. Greenhow*, 114 U.S. 270, 3 S.Ct. 903 (1885)]

YOUR ANSWER: ☐ Admit ☐ Deny

30. Admit that an illegal or unconstitutional act is an "act" of a private individual that certainly cannot be recognized as an act of any kind on the part of a legitimate government.

"An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; it creates no office; it is in legal contemplation, as inoperative as though it had never been passed."

[*Norton v. Shelby County*, 118 U.S. 425 (1885)]

YOUR ANSWER: ☐ Admit ☐ Deny

31. Admit that an illegally issued Social Security Number is not a Social Security Number, but simply an illegal act that cannot be recognized and certainly not benefited from by anyone exercising a lawful, constitutional function of government.

YOUR ANSWER: ☐ Admit ☐ Deny

32. Admit that persons born in states of the Union are "nationals" under 8 U.S.C. §1101(a)(21) but not "citizens" under 8 U.S.C. §1401. If you disagree, please rebut:

Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>

1 YOUR ANSWER: Admit Deny

2 33. Admit that Affiant has stated under penalty of perjury that he is neither a "U.S. citizen" as defined in 8 U.S.C. §1401
3 nor a "lawful permanent resident" as defined in 26 U.S.C. §7701(b)(1)(A).

4 YOUR ANSWER: Admit Deny

5 34. Admit that those who either never applied for Social Security or whose application was made by others who they never
6 authorized cannot be obligated to participate and that any number that might have been assigned under such circumstance
7 is illegally obtained and invalid because issued without consent.

8 *"An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not*
9 *exercising his free will, and the test is not so much the means by which the party is compelled to execute the*
10 *agreement as the state of mind induced.⁸ Duress, like fraud, rarely becomes material, except where a contract*
11 *or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract*
12 *or conveyance voidable, not void, at the option of the person coerced,⁹ and it is susceptible of ratification. Like*
13 *other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.¹⁰ However, duress in the*
14 *form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so,*
15 *is generally deemed to render the resulting purported contract void.¹¹"*
16 *[American Jurisprudence 2d, Duress, §21 (1999)]*

17 YOUR ANSWER: Admit Deny

18 35. Admit that it is a federal crime to compel the use or disclosure of Social Security Numbers.

19 *TITLE 42 - THE PUBLIC HEALTH AND WELFARE*
20 *CHAPTER 7 - SOCIAL SECURITY*
21 *SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE BENEFITS*
22 *Sec. 408. Penalties*

23 *(a) In general*
24 *Whoever -...*

25 *(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws*
26 *of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or*
27 *imprisoned for not more than five years, or both.*

28 YOUR ANSWER: Admit Deny

29 36. Admit that all presumptions made by a public employee against a party protected by the Bill Of Rights which might
30 prejudice those rights are unconstitutional and constitute a tort.

31 *"It is apparent, this court said in the Bailey Case (219 U.S. 239, 31 S. Ct. 143, 151) 'that a constitutional*
32 *prohibition cannot be transgressed indirectly by the creation of a statutory presumption any more than it can*
33 *be violated by direct enactment. The power to create presumptions is not a means of escape from constitutional*
34 *restrictions.' If a legislative body is without power to enact as a rule of evidence a statute denying a litigant the*
35 *right to prove the facts of his case, certainly the power cannot be made to emerge by putting the enactment in the*
36 *guise of a rule of substantive law."*
37 *[Helmer v. Donnan, 285 U.S. 312 (1932)]*

38 YOUR ANSWER: Admit Deny

⁸ Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed.134

⁹ Barnette v Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed. 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L.Ed. 479, 60 S.Ct. 85.

¹⁰ Fiske v Gershman, 30 Misc.2d. 442, 215 N.Y.S.2d. 144; Holder v Unicorn, 142 Or. 416, 20 P.2d. 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 S.W.2d. 773, writ ref n r e (May 16, 1962)

¹¹ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

1 **Acknowledgment:**

2 I declare under penalty of perjury as required under 26 U.S.C. §6065 that the answers provided by me to the foregoing
3 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
4 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
5 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
6 necessarily lower federal courts.

7 Name (print): _____

8 Signature: _____

9 Date: _____

10 Witness name (print): _____

11 Witness Signature: _____

12 Witness Date: _____